


ANNO TERTIO

# GEORGII IV. REGIS.

## CAP. LIV.

**An Act to repeal the Rates, Duties, and Taxes payable in respect of Fire Hearths and Windows in *Ireland*; and to exempt certain Persons from the Tax on Dogs. [5th *July* 1822.]**

WHEREAS by an Act made in the Fifty-eighth Year of the Reign of His late Majesty King *George* the Third, 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;* it was among other Things enacted, that there should be levied, raised, collected, paid, and satisfied to His Majesty, His Heirs and Successors, upon and in respect of the several Fire Hearths or other Places for Firing, or Stoves, and Windows or Lights, specified, described, and contained in the several Schedules marked A. and B. respectively to the said Act annexed, the several Amounts, Sums of Money, Rates, Duties, and Taxes, as they are respectively described and set forth in the said respective Schedules; and that the said several Schedules, and all and every the Rules, Regulations, Exceptions, Exemptions, and Abatements therein respectively specified and contained, should be deemed and taken to be a Part of the said Act to all Intents and Purposes whatsoever: And whereas it is expedient that the said Rates, Duties, and Taxes should be repealed in manner herein-after mentioned: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and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 *July* One thousand eight hundred and twenty-two, the several Rates, Duties, and Taxes in respect of Fire Hearths or other Places for Firing, or Stoves, and in respect of Windows or Lights, granted in and by the said herein-before recited Act, and by the said Schedules marked

58 G. 3. c. 54.

Duties in respect of Fire Hearths and Windows specified in Schedules A. and B. of recited Act repealed;

marked A. and B. to the said Act annexed, and all Regulations and Directions relating to the said Rates, Duties, and Taxes in respect of Fire Hearths or other Places for Firing, or Stoves, and in respect of Windows or Lights, contained in or made by the said recited Act, or the said Schedules A. and B thereto annexed, shall cease and determine, and shall be and are hereby repealed; except so far as the said Act repeals any former Act or Acts, and except also so far as the said recited Act concerns or relates to the charging, recovering, levying, paying, allowing, repaying, or accounting for any of the said Rates, Duties, and Taxes hereby repealed, or any Arrears thereof due or incurred and payable for or in respect of any Time previous to the said Fifth Day of *July* One thousand eight hundred and twenty-two; and also except so far as may concern or relate to the prosecuting, suing for, and recovering of any Fine, Penalty, or Forfeiture for any Offence against the said Act, and which shall have been or shall be committed at any Time before or after the passing of this Act, for or in respect of or relating to any of the said Rates, Duties, and Taxes hereby repealed, which shall have been or shall be due or incurred for or in respect of any Time previous to the said Fifth Day of *July* One thousand eight hundred and twenty-two; and all Suits or Proceedings for such Offences shall and may be proceeded on to Judgment and Execution to all Intents and Purposes as if the said Act had not been repealed so far as relates to the said Rates, Duties, and Taxes.

except as to Arrears, &c.

So much of the following Acts, viz.

II. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, so much and such Parts of the several Acts hereafter mentioned, as relates or relate to the Rates, Duties, and Taxes in respect of Fire Hearths or other Places for Firing, or Stoves, or in respect of Windows or Lights, in *Ireland*, shall be repealed; that is to say, so much and such Parts of an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *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;* and also so much and such Parts of an Act made in the last Session of Parliament, 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;* as relate to the said Rates, Duties, and Taxes in respect of Fire Hearths or other Places for Firing, or Stoves, or in respect of Windows or Lights, and so much and such Parts of the said last recited Acts are hereby repealed accordingly, and from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, shall cease and determine; except so far as the said recited Acts, or either of them, concern or relate to the charging, recovering, levying, or paying, allowing, repaying, or accounting for any Composition or Assessment of or for the said Rates, Duties, or Taxes in respect of Fire Hearths or Places for Firing, or Stoves, or in respect of Windows or Lights, or any of them, or any Arrears thereof due or incurred and payable for or in respect of any Time previous to the said Fifth Day of *July* One thousand eight hundred and twenty-two;

59 G. 3. c. 118.

1 & 2 G. 4. c. 113.

as relates to the Duties in respect of Fire Hearths and Windows repealed,

except as to Composition or Arrears due, &c.

two; and also except so far as may concern or relate to the prosecuting, suing for, and recovering of any Fine, Penalty, or Forfeiture for any Offence against the said Acts, or either of them, which shall have been or shall be committed at any Time before or after the passing of this Act, for or in respect of or relating to any Composition or Assessment of or for any of the said Rates, Duties, and Taxes in respect of Fire Hearths or Places for Firing, or Stoves, or in respect of Windows or Lights, as shall have been or shall be due or incurred and payable under the said Acts, or either of them, for or in respect of any Time previous to the said Fifth Day of *July* One thousand eight hundred and twenty-two; and all Suits and Proceedings for such Offences shall and may be proceeded on to Judgment and Execution to all Intents and Purposes as if the said Acts had not been repealed by this present Act, so far as relates to the said Rates, Duties, and Taxes in respect of Fire Hearths or other Places for Firing or Stoves, or in respect of Windows or Lights.

One Half only of the yearly Amount of the said Duties assessed or compounded for in the present Year shall be paid, either in one Payment or by Instalments, as the Commissioners shall direct.

III. And whereas by the said recited Act of the Fifty-eighth Year of His said late Majesty's Reign it is among other Things enacted, that the several Rates, Duties, and Taxes thereby granted shall be assessed, charged, and levied for the whole Year, commencing on the Sixth Day of *January* in each Year, and ending on the Fifth Day of *January* then next following; and shall be paid on Demand, at any Time after the same shall be assessed and charged, provided that the said several Rates, Duties and Taxes, shall and may be payable and receivable either at One entire Payment, or by such Instalments as the Commissioners of Inland Excise and Taxes shall direct and appoint, and subject in all Cases to the Rules, Orders, and Regulations of the said Commissioners; and by the said recited Act of the Fifty-ninth Year of His said late Majesty's Reign, it is among other Things enacted, that the Monies to arise or to become payable by virtue of any Composition entered into in *Ireland* under the said Act, shall be paid at the same Times and in the same Proportions, 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 of the Fifty-eighth Year of His said late Majesty's Reign; be it enacted, That no more than One Moiety or Half Part of the yearly Amount of the said Rates, Duties, and Taxes, in respect of Fire Hearths or other Places for Firing, or Stoves, or in respect of Windows or Lights, or in respect of any Composition for the same, shall be paid or levied or received for the Year commencing on the Sixth Day of *January* One thousand eight hundred and twenty-two, and ending on the Fifth Day of *January* One thousand eight hundred and twenty-three, any thing in the said recited Acts or any of them to the contrary in anywise notwithstanding; and that the said Moiety or Half Part of such yearly Amount of such Rates, Duties, or Taxes, in respect of Fire Hearths or Places for Firing, or Stoves, or in respect of Windows or Lights, or of any Composition for the same, shall and may be payable and receivable either at One entire Payment, or by such Instalments as the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, shall for that Purpose from Time to Time direct and appoint, in any Districts or Places to be named by such Commissioners; and in case any Instalment or Payment shall have been or shall be paid by or received

from

Where Payment made shall exceed the Moiety, the Excess shall be repaid.

from any Person or Persons liable to the Payment of the said Rates, Duties, or Taxes, in respect of Fire Hearths or Places for Firing, or Stoves, or in respect of Windows or Lights, at any Time before or after the passing of this Act, which shall exceed such Moiety or Half Part of the annual Payment thereof for the said Year, the Amount of any Excess so paid or received, beyond such Moiety or Half Part, shall be repaid or allowed to or for the Use of the Party by whom such Excess was paid; and all such Payments and Allowances shall in all Cases be made in such Manner, at such Times, and by such Collectors of Excise and Taxes, and shall be subject to such Orders, Rules, Regulations, and Directions with respect thereto, and to the receiving, levying, collecting, and Repayment and Disbursement of the same, as the said Commissioners of Inland Excise and Taxes, or any Three of them, shall from Time to Time think fit to make and appoint.

Assessments made, or any thing done by the proper Officer before July 5, 1822, declared valid.

IV. Provided always, and be it enacted, That every Assessment and Charge of the Rates, Duties, and Taxes in respect of Fire Hearths and other Places for Firing, or Stoves, and in respect of Windows or Lights, or any of them, which shall have been made, and also every Act, Matter, and Thing which shall have been done or performed by any Officer or other Person appointed by or acting under the Orders or Directions of the said Commissioners of Inland Excise and Taxes in *Ireland*, in relation to the said Rates, Duties, and Taxes, or any Composition for the same, at any Time since the Fifth Day of *January* One thousand eight hundred and twenty-two, and before the Fifth Day of *July* One thousand eight hundred and twenty-two, pursuant to the Regulations and Provisions of the said several recited Acts, or any of them, shall be and the same is and are hereby declared to be good, valid, and effectual, to all Intents and Purposes whatsoever, save and except only so far as the said Acts are altered or repealed by this Act.

So much of 58 G. 3. c. 54. as exempts from the Duty on Dogs Persons not subject to the Hearth or Window Duty, repealed.

Exemption in favour of certain Persons keeping One Dog only.

V. And be it further enacted, That so much of the said recited Act of the Fifty-eighth Year of the Reign of His said late Majesty King *George* the Third, and of the Schedule marked I. thereto annexed, as exempts from the Duty on Dogs, imposed by the said Act and the said Schedule, any Dog not being a Hound, Greyhound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher, kept by the Occupier of any House not subject to any Tax with respect to Hearths or Windows, who shall keep One such Dog and no more, shall cease and determine, and shall be and the same is hereby repealed; and that from and after the passing of this Act, no Tax shall be charged in respect of One Dog, not being a Hound, Greyhound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher, which shall be kept by any Person not liable to any Tax in respect of any Carriage or Servant, or other Male Person, or Horse, Mare or Gelding; provided that such Person shall not have or keep more than One such Dog.

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