ANNO QUARTO

GEORGII IV. REGIS.

C A P. XI.

An Act for repealing certain of the Duties of Assessed Taxes; for reducing certain other of the said Duties; and for relieving Persons who have compounded for the same. [19th *March* 1823.]

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* 48 G.3. c.55.
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 were granted to His Majesty upon Houses, Windows, and Lights, as set forth in the Schedule to the said Act annexed, marked A.: And whereas a Duty of Six Shillings was also granted to Schedule C.
His Majesty by the said Act, as set forth in the Schedule thereto No. 2.
annexed, marked C. No. 2, in respect of Gardeners, or Persons employed to work in any Garden under any Person chargeable to the Duties, mentioned in the Schedule to the said Act marked C. No. 1, and for every Gardener employed in any Garden where the constant Labour of one Person should not be necessary: And whereas by another Act, passed in the Fiftieth Year of the Reign of His said late Majesty, intituled *An Act for altering the Amount of certain Duties of* 50G.3.c.104.
Assessed Taxes, granted by an Act passed in the Forty-eighth Year of His present Majesty's Reign; and for granting to His Majesty certain other Duties of Assessed Taxes on the Articles therein mentioned, a Duty of Six Shillings was also granted to His Majesty for every Gardener who should have contracted for the keeping of any Garden,

where the constant Labour of one Person should not be necessary: And whereas 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*, a new and additional Duty of Four Shillings was granted to His Majesty upon each and every of the said Persons so employed as Gardeners, and as also described and set forth in the Schedule to the said last-mentioned Act annexed, marked C. No. 2: And whereas certain other Duties of Six Shillings and Four Shillings respectively were also granted to His Majesty by the said Acts passed in the Forty-eighth and Fifty-second Years aforesaid, as set forth in the said respective Schedules thereof, marked C. No. 3, in respect of Male Servants and Male Persons *bonâ fide* retained for the Purposes of Husbandry, Manufacture, or Trade, by which the Master or Mistress described and chargeable with the Duties as therein mentioned should gain a Livelihood, at any Time employed in any Domestic Capacity, or in any of the Capacities in Schedule C. No. 1. of the said Acts last mentioned, or as a Groom, Stable Boy, or Helper in the Stables, in Manner in the said Schedule C. No. 3. also described: And whereas by the said Acts passed in the Forty-eighth and Fiftieth Years aforesaid, certain Duties of One Pound Six Shillings and Six-pence were granted to His Majesty for every Carriage called a Taxed Cart, constructed, built, and used in the Manner in the said Acts particularly described, and certain additional Duties of Two Shillings and Sixpence in respect of such Taxed Carts were also granted to His Majesty by the said Acts passed in the Fifty-second Year aforesaid: And whereas by the said Acts passed in the Forty-eighth and Fifty-second Years aforesaid, certain Duties of Two Shillings and Ten-pence, and of Two-pence respectively, set forth in the Schedules to the said Acts annexed, marked F. No. 2, were granted to His Majesty in respect of Husbandry Horses, Mares, Geldings, or Mules, kept by the Occupiers of small Farms or Estates in the said Schedule described, such Occupiers making also a Livelihood therefrom, and a Profit by any Trade or Employment as therein also described: 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 Two Years, and for repealing the Acts granting Allowances in respect of Children*, a Duty of Three Shillings was granted to His Majesty for a Period therein limited, in respect of any Horse, Mare, or Gelding kept by any Occupier of a Farm under Fifty Pounds *per Annum*, and making a Livelihood principally thereby, and a Profit by any Trade or Employment in the Manner in the said Act described; and such last-mentioned Duty was made perpetual by a subsequent Act passed in the First and Second Years of the Reign of His present Majesty King *George* the Fourth, intituled *An Act for repealing the Duties on Husbandry Horses, and to make perpetual several Acts for reducing the Duties on certain Horses and Mules*: And whereas it is expedient finally to determine certain of the said Duties on Windows or Lights, now payable in respect of Shops or Warehouses being Part of Dwelling Houses occupied by Persons in Trade, and the Whole of the said other Duties herein-before described: Be it therefore enacted by the

52 G. 3. c. 93. Schedule C. No. 2.
48 G. 3. c. 55. Schedule C. No. 3. and C. No. 1.
52 G. 3. c. 93.
48 G. 3. c. 55. Schedule D. No. 4.
50 G. 3. c. 104.
52 G. 3. c. 93.
48 G. 3. c. 55. Schedule F. No. 2.
52 G. 3. c. 93.
56 G. 3. c. 66.
1 & 2 G. 4. c. 110.

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-three, in that Part of *Great Britain* called *England*, *Wales*, and the Town of *Berwick-upon-Tweed*; and from and after the Twenty-fourth Day of *May* One thousand eight hundred and twenty-three, in that Part of *Great Britain* called *Scotland*, for and in respect of and upon all Assessments to be made for any Year commencing from the respective Days and Year last aforesaid, so much of the said Duties on Windows or Lights in Shops or Warehouses being Parts of Dwelling Houses chargeable by the said first-mentioned Act, in respect of any Number not exceeding Three such Windows or Lights in any Shop or Warehouse in the Front or Fronts, and on the Ground or Basement Story of every Dwelling House occupied by any Person or Persons in Trade, who shall expose to sale or sell any Goods, Wares, or Merchandizes in any such Shop or Warehouse; and also the Whole of the said Duties on Gardeners, and on Servants in Husbandry or Trade, and on Taxed Carts, and on Horses, Mares, Geldings, or Mules, herein-before respectively and particularly enumerated and described, and all Assessments thereon for and in respect of any Year commencing from and after the respective Days aforesaid, shall severally cease and determine.

From April 5, 1823, in England and Wales, and from May 24, 1823, in Scotland, Duties on Windows in Shops or Warehouses in Dwelling Houses; on occasional Gardeners; on Persons employed in Husbandry or Trade; on Taxed Carts; and certain lower Duties on Horses used in Husbandry and Trade jointly, repealed.

II. And whereas it is also expedient to reduce such of the several Duties of Assessed Taxes granted to His Majesty on Windows or Lights, and on Male Servants, Male Persons, Carriages and Horses respectively herein-after described, as are not wholly repealed by this Act; be it further enacted, That from and after the said Fifth Day of *April* One thousand eight hundred and twenty-three, in that Part of *Great Britain* called *England*, *Wales*, and the Town of *Berwick-upon-Tweed*; and from and after the Twenty-fourth Day of *May* One thousand eight hundred and twenty-three, in that Part of *Great Britain* called *Scotland*, on all Assessments to be made for any Year commencing from the respective Days last aforesaid, One Moiety and equal Half Part of each and every of the Duties on Windows or Lights set forth in the said Schedule marked A. of the said Act, passed in the Forty-eighth Year of the Reign of His said late Majesty; and also One Moiety and equal Half Part of each and every of the several Duties on Male Servants and Male Persons respectively set forth in the respective Schedules marked C. No. 1, No. 3, and No. 4, of the said Acts, passed in the Forty-eighth and Fifty-second Years of the Reign of His said late Majesty; and also One Moiety and equal Half Part of each and every of the Duties on Carriages with Four Wheels, and of each and every of the Duties on Carriages with Two Wheels, respectively set forth in the respective Schedules marked D. No. 1, No. 2, No. 3, and No. 4, of the said Acts, passed in the Forty-eighth and Fifty-second Years aforesaid; and also of the Duties on Carriages granted by Schedule D. No. 2, of the Act passed in the Fiftieth Year of His said late Majesty's Reign, and also by another Act passed in the Fifty-eighth Year of His said late Majesty's Reign, intituled *An Act for charging certain Duties on Four-wheel Carriages, constructed and drawn in the Manner*

One Moiety of the Duties, on Windows; on Male Servants and Persons; on Carriages;

and on Horses, shall cease.

ner therein stated; and also One Moiety and equal Half Part of the Duties made payable on all Horses, Mares, Geldings, or Mules respectively set forth in the respective Schedules of the said Acts, passed in the Forty-eighth and Fifty-second Years aforesaid, marked Schedule E. No. 1, Schedule E. No. 2, Schedule E. No. 3, and Schedule F. No. 1; also One Moiety and equal Half Part of the Duties on Horses, Mares, Geldings, or Mules, described in and granted by an Act passed in the Fifty-ninth Year of His said late Majesty's Reign, intituled *An Act to continue Two Acts of the Fifty-sixth and Fifty-eighth Years of His present Majesty, for reducing the Duties payable on Horses used for the Purposes therein mentioned, to the Fifth Day of* April *One thousand eight hundred and twenty-one; and to reduce the Duties chargeable under certain Acts of the Forty-eighth and Fifty-second Years of His present Majesty, in respect of certain Horses, Mares, Geldings, and Mules;* and which Duties so reduced were made perpetual by the said Act, passed in the First and Second Years of the Reign of His said present Majesty, shall respectively cease and determine, and be no longer paid or payable: Provided nevertheless, that the Duties hereby reduced, and to be hereafter assessed and payable, shall not include any Fraction of One Penny.

Reduced Duties shall not include any Fraction of One Penny.

Commissioners of Districts to deduct so much of the Duties compounded for, as are repealed by this Act, and to cause the Reduced Amount to be inserted in the Assessments of Composition.

III. And whereas under and by virtue of Two several Acts, the One whereof passed in the First and Second Year, and the other thereof passed in the Third Year of the Reign of His present Majesty, divers Persons have compounded for their Assessed Taxes in *Great Britain*, under Contracts of Composition, which were made to continue in force on the said Duties of Windows or Lights and on Inhabited Houses for the Term of Six Years, and on the other Duties of Assessed Taxes allowed to be compounded for under the said Acts for the Term of Five Years respectively, from the Fifth Day of *April* One thousand eight hundred and twenty-two; and it is expedient to relieve the Persons who have so compounded in respect of the said Duties, as well those wholly as those in part repealed, as of the additional Duties payable under the said Acts on the Amount of the Duties compounded for, which are so wholly or in part repealed, upon all Instalments payable on Contracts after the Period herein mentioned; be it further enacted, That it shall and may be lawful for the respective Commissioners acting in the Execution of the said Acts and of this Act, in their respective Districts, and they are hereby authorized and required, to remit and deduct so much and such Parts of the Duties compounded for and included in any such Contract as are repealed by this Act, and also so much of the additional Duty granted by the said Acts, and payable by any such Contract on the Amount of any Duty, or any Portion of the Duties so repealed, and to cause such reduced Amounts to be inserted in the Assessments of Composition, and in the several Duplicates thereof, to be delivered and returned by the said Commissioners under the said Acts in their respective Districts, after the said Fifth Day of *April* One thousand eight hundred and twenty-three, and during the Periods of such respective Compositions; and every such Contract shall be of the same Force and Effect for the Recovery and enforcing Payment of the reduced Instalments under the Provisions of the said Acts, and of this

Contracts to be in force for recovering Payment

this Act, to commence from the Fifth Day of *April* One thousand eight hundred and twenty-three, to all Intents as if the full Amount of the Instalments compounded for continued payable on such Contracts. of Reduced Instalments.

IV. And be it further enacted, That nothing herein contained shall be construed to revive, set up, or substitute any higher or other Duty of Assessed Taxes granted by any of the said Acts in lieu of the Duties hereby repealed, on all and every the Person and Persons respectively in the said Acts described, who before the passing of this Act were by the said recited Acts authorized and empowered, on Payment of the Duties hereby repealed, to employ any Male Servant or Person in the Capacities first herein-before enumerated, or to keep or use any Carriage herein-before described as a Taxed Cart, or any Horse, Mare, Gelding, or Mule herein-before also described, on Payment of the Duties hereby respectively repealed; but that all and every such Person or Persons who at any Time within the Year ending on the Fifth Day of *April* One thousand eight hundred and twenty-three, in *England* and *Wales*, or the Twenty-fourth Day of *May* One thousand eight hundred and twenty-three in *Scotland*, have kept, retained, or employed, or who shall or may from and after the passing of this Act, retain or employ any such Male Servants and Persons respectively, and keep and use any such Carriage of the Description of a Taxed Cart, and any Horse, Mare, Gelding, or Mule respectively, in the Manner and according to the Schedules, Rules, and Provisions prescribed by the said Acts granting the said Duties hereby repealed, shall and is hereby declared to be free of any other or higher Duty or Assessment chargeable under the said Acts relating to the Assessed Taxes, for and in respect of the said Male Servants, Persons, Carriages and Horses respectively, for any Year or Years commencing from and after the respective Days last aforesaid; and all and every the Schedules, Rules, and Provisions of the said Acts, for regulating and charging the said Duties hereby repealed, shall remain and continue in full Force and Effect for protecting all and every such Persons heretofore chargeable with such Duties so repealed by this Act, from any other or higher Duty in lieu of the Duties so repealed, so far as such Servants, Carriages, and Horses respectively shall have been or shall be kept, employed, and used in the Manner and for the Purposes in and by the said Schedules, Rules, and Provisions last aforesaid respectively prescribed and allowed: Provided nevertheless, that so much of the Provisions contained in any of the said Acts which require the Words "A Taxed Cart," and the Owner's Christian and Surname and Place of Abode, and also the Name and Place of Abode of the Maker thereof, and the full Value thereof, or the actual Price or Consideration paid or given for the same, to be marked or painted on a Black Ground in White Letters, on the Outside of the Back Pannel, or Back Part of any Carriage, shall, from and after the passing of this Act, be and are hereby declared to be discontinued and repealed; but every such Carriage last aforesaid shall in every other Respect (except as herein varied), be built and constructed according to the Regulations of the said Acts, and the Rules therein contained; and it shall be lawful for any Person or Persons keeping and using any Horse, Mare, Gelding,

No other Duties shall be substituted in respect of the Use or Employment of occasional Servants, Taxed Carts, and Horses, heretofore chargeable with the Duties repealed.

So much of the Acts requiring the Names of the Owners, the Price, and other Particulars to be marked on Taxed Carts, and other Carriages, repealed; and a Husbandry Horse drawing a Taxed Cart shall be

exempted from Duty.

Gelding, or Mule, *bonâ fide* for the Purposes of Husbandry, to use any such Horse, Mare, Gelding, or Mule in drawing any Carriage of the Description of a Taxed Cart, the Duty whereon is repealed by this Act, and kept by any such Person respectively for his, her, or their own Use, free of any Duty chargeable under the said Acts in respect of any such Horse, Mare, Gelding, or Mule, in and by any Assessment to be made for any Year commencing from and after the said Fifth Day of *April* One thousand eight hundred and twenty-three.

Former Exemptions to Shopmen under 15 Years, extended to Shopmen under 18 Years of Age.

V. And be it further enacted, That the Powers and Provisions contained in an Act passed in the Fifty-ninth Year of the Reign of His said late Majesty, for giving Relief from the Duties charged on Shopmen by the said Acts to every Male Person wholly maintained and lodged in the House of his Employer or Employers, such Persons respectively being under the Age of Fifteen Years, shall, upon every Assessment made or to be made after the Fifth Day of *April* One thousand eight hundred and twenty-three, be extended to all and every such Male Person described in the said Act, being respectively under the Age of Eighteen Years: Provided always, that the Causes of every Exemption in respect of any such Male Person shall be truly returned and stated in the Manner directed by the said Act, and the several other Acts in force before the passing of this Act.

Persons having compounded for a Two Wheel Carriage may substitute a Four Wheel Carriage in the Composition, paying only the Difference of Duty.

VI. And be it further enacted, That in case any Person who, having compounded under the said recited Acts in respect of a Carriage with Two Wheels, shall be desirous, during the Year commencing on the Fifth Day of *April* One thousand eight hundred and twenty-three, of discontinuing to keep the same, and of substituting a Carriage with Four Wheels in lieu thereof, it shall be lawful for him, her, or them so to do, on giving Notice of such his or her Intention to the Surveyor of the said Duties acting for the District in which such Person shall reside, within Six Calendar Months after the passing of this Act, on Payment of the Difference of Duty so compounded for on a Two-wheeled Carriage, and reduced by this Act, and the Duty chargeable by the said Act, and also reduced by this Act, on a Four-wheeled Carriage, together with the Duty of Five Pounds *per Centum* on such Difference, to be endorsed by Certificate on every such Contract of Composition by any Two of the Commissioners acting in the Execution of the same Acts in the District in which such Contract shall have been entered into, and to be made payable from and after the Fifth Day of *April* One thousand eight hundred and twenty-three, by Half-yearly Instalments, during the Continuance of the said Contract; and which additional Payments shall be enforced in like Manner as if they were originally inserted in every such Contract; and any Person seeking the Benefit of this Provision shall and may, during the Continuance of his or her said Composition, keep and use any Four-wheeled Carriage free of Duty.

Copies of all Tax Office Cases determined by the Judges to be

VII. Provided always, and be it further enacted, That Copies of all Cases which shall after the passing of this Act be stated and signed by any Commissioners acting in the Execution of the said Acts and of this Act, at the Instance and Request of any Assessor, Inspector,

Inspector, Surveyor, or Person appealing under the Powers in the said Acts contained, and which shall be determined by any One or more of the Justices of the Courts of King's Bench or Common Pleas, or of the Barons of the Court of Exchequer for the Time being at *Westminster*, in *England*, *Wales*, or *Berwick-upon-Tweed*, or by any One or more of the Lords of the Court of Sessions or Barons of the Court of Exchequer in *Scotland*, shall, together with a Copy or Copies of the said Judge or Judges Opinion and Determination thereto subscribed, duly certified by the Solicitors for the Affairs of Taxes for *England* and *Scotland* respectively, be annually laid before Parliament within Twenty-one Days after the Meeting thereof. annually laid before Parliament.

VIII. And whereas by the said Act passed in the Forty-eighth Year of the Reign of His said late Majesty, under the said Schedule thereto marked A., there is charged for the Windows in every Dwelling House in *England* and *Wales*, and *Berwick-upon-Tweed*, having not more than Six Windows or Lights therein, a Duty of Six Shillings and Sixpence, and for every such Dwelling House in *Scotland* a like Duty of Four Shillings and Sixpence (such Houses respectively not being worth the Rent of Five Pounds by the Year), and which Duties are reduced by the Provisions of this Act; and it is expedient to exempt the Occupiers of such Houses in certain Cases from the said reduced Duties; be it further enacted, That upon any Assessment of the said Duties to be made upon the Occupier of any such Dwelling House, for any Year commencing from or after the Fifth Day of *April* One thousand eight hundred and twenty-three, it shall be lawful for the respective Commissioners acting in the Execution of the said Acts and of this Act, in their respective Districts, to grant Relief to any such Occupier having Three Children born in lawful Wedlock, and wholly maintained by him or her, and at his or her Expence, and to strike out the Charge on any such Occupier on the Proof by the Rules and in the Manner authorized and required by the said recited Acts in Cases of Exemption from the said Duties by reason of Poverty. Exemption from the Reduced Duties on Houses with less than Six Windows, and not worth 5*l.* a Year, to Occupiers having Three Children born in Wedlock.

IX. And be it further enacted, That the several and respective Persons, who for the Time being shall be Commissioners for putting in execution the Acts relating to the Assessed Taxes, 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 Assessors, Collectors, Inspectors General, Inspectors, and Surveyors, for the Time being, appointed or to be appointed to put into Execution the said Acts, shall respectively be Assessors, Collectors, Inspectors General, Inspectors, and Surveyors to put into 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 Acts; and Powers granted to Commissioners and Officers under former Acts to extend to this Act.

all and every the Powers and Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in any of the said Acts, and applying to the said several Duties by the said Acts granted (except where such Provisions are varied or other Provisions are substituted by this Act), shall, in assessing, charging, collecting, levying, and accounting for the said Duties and Monies respectively, be severally and respectively duly observed, practised, and put in execution throughout *Great Britain*, in relation to all and every of the Duties reduced and in part repealed under the Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the said reduced Duties remaining unrepealed and in force were specially granted and particularized in and by this Act, and 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 reduced Duties and Monies aforesaid, as Part of the Provisions of this Act: Provided always, and nothing herein contained shall alter or affect any of the Provisions of the said recited Acts for assessing, charging, raising, levying, and collecting any Assessment of the said Duties made or to be made for any Year or Years commencing previous to the Fifth Day of *April* One thousand eight hundred and twenty-three, any thing in this Act contained to the contrary notwithstanding.

Act may be altered or repealed this Session.

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

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