

ANNO QUARTO

GEORGII IV. REGIS.

CAP. XLV.

An Act for allowing Persons to compound for their Assessed Taxes for the Remainder of the Periods of Composition limited by former Acts; and for giving Relief in certain Cases therein mentioned. [4th *July* 1823.]

WHEREAS under and by virtue of an Act passed in the First and Second Years of the Reign of His present Majesty, intituled *An Act to continue several Acts for the Relief of Persons compounding for their Assessed Taxes from an annual Assessment for a further Term, and to amend the Acts relating to Assessments, and Compositions of Assessed Taxes*; and of another Act passed in the Third Year of His said Majesty's Reign, intituled *An Act to extend the Period allowed to Persons compounding for their Assessed Taxes, and to give further Relief in certain Cases therein mentioned*; all and every the Persons therein described were authorized to compound for the Duties on Houses, Windows, and Lights, for the Term of Six Years, and other Assessed Taxes therein enumerated for the Term of Five Years, to be respectively computed from the Fifth Day of *April* One thousand eight hundred and twenty-two, on the Terms and Conditions, and under the Provisions contained in the said Acts, on such Persons giving the Notices of his, her, or their Intention to compound, required by the said Acts, on or before certain Days, which have since elapsed: And whereas it is expedient to extend the Provisions of the said Acts, for enabling Persons now to enter into Composition for the Remainder of the Periods therein limited, and

1 & 2 G. 4. c. 113.

3 G. 4. c. 50.

 which

which were unexpired on the Fifth Day of *April* One thousand eight hundred and twenty-three, in the Manner herein provided; 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 passing of this Act it shall and may be lawful for any Person or Persons who shall be duly assessed to the said Rates and Duties, for the Year commencing the Fifth Day of *April* One thousand eight hundred and twenty-three, and who shall give the Notice of their, his, or her Intention to compound within the Time and in the Manner herein-after provided, and they are hereby respectively declared to be competent to compound for the Rates and Duties assessed on their, his, or her Dwelling House for the Term of Five Years, and for their, his, or her other Assessed Taxes allowed to be compounded for by the said Acts, and therein particularly enumerated, for the Term of Four Years respectively, to commence from the Fifth Day of *April* One thousand eight hundred and twenty-three, together with an additional annual Duty of One Shilling for every Twenty Shillings of the respective Amounts so assessed, and so after that Rate for any greater or lesser Sum than Twenty Shillings; and the Assessments so to be made and compounded for under this Act, shall severally be and remain to the same annual Amount for the respective Periods last-mentioned, to all Intents as if the said Duties had been compounded for under the said Acts.

Persons may compound upon Assessments commencing 5th April 1823, in respect of Articles allowed by the former Acts.

II. And be it further enacted, That all and every Person and Persons desirous of compounding under this Act shall, on or before the First Day of *September* One thousand eight hundred and twenty-three, deliver or cause to be delivered, free of Charge, to the Surveyors acting for the respective Districts comprizing the Parishes or Places wherein such Persons shall respectively reside, a Notice in Writing according to the Form in the Schedule to the said first-mentioned Act annexed, marked Number I, and in the Manner by the said Acts directed, declaring their, his, or her Intention to compound under this Act, and which Notice shall be acted upon, observed, and followed for the Purposes of Composition on a full and complete Assessment for the said Year, commencing from the Fifth Day of *April* One thousand eight hundred and twenty-three; and the said Commissioners shall and are hereby authorized and required to contract with such Persons respectively under the Provisions in the said recited Acts and this Act respectively contained, for the Periods and in the Manner herein limited, and according to the Form of Contract set forth in the Schedule to this Act annexed, *mutatis mutandis*, to all Intents as if such Notices had been delivered within the Times by the said Acts limited, and under the several Provisions thereof.

Persons intending to compound under this Act, to give the Notice required by the former Acts on or before 1st Sept. 1823.

III. And whereas by reason of the Repeal of the Duties of Assessed Taxes in *Ireland*, Persons who have entered into Composition in that Part of the United Kingdom, under the Provisions of the Act authorizing Compositions in *Ireland*, will, on their Removal to *Great Britain*, lose the Benefit of such Compositions in regard to any

Persons having compounded in Ireland, and coming to reside in Great

Increase of the Description of Articles so compounded for in *Ireland*; and it is expedient to give Relief to such Persons, by allowing them to compound under the Provisions of this Act, according to the Number and Extent only of the Articles compounded for in *Ireland*; be it further enacted, That in every Case in which any Person or Persons so having compounded in *Ireland* shall, on the Occasion of their, his, or her Residence in *Great Britain*, be desirous of retaining the Benefit of the same Contract of Composition entered into in *Ireland*, it shall be lawful for them, him, or her so to do, and for that Purpose to annex to the said Notice of their, his, or her Intention to compound under this Act, to be given within the Period and in Manner herein-before described, the original Contract of Composition entered into in *Ireland*, or a true Copy thereof, duly authenticated by the proper Officer in that Behalf; and on the Receipt of such Notice and Contract, or a true Copy thereof, it shall and may be lawful for the respective Commissioners acting in the Execution of this Act in and for the District in which such Notice shall be delivered, and such Person shall reside, to make an Assessment of Duty on every such Person respectively, for the Year commencing from the Fifth Day of *April* One thousand eight hundred and twenty-three, according to the Number only of the particular Articles so included in the said Contract of Composition, and which shall be deemed and taken in such Cases as a full Assessment, for the Purposes of Composition, for the like Description of Articles under this Act; and it shall thereupon be lawful for the said Commissioners to enter into a Contract of Composition with such Persons respectively, under the Provisions of this Act; and all such Compositions so to be entered into shall be of the same Force and Effect, and shall give the Person or Persons compounding the like Privileges and Advantages in respect of the same Description of Articles contained in such Composition, as would have been enjoyed under any other Contract authorized to be made by virtue of this Act: Provided nevertheless, that no such Contract so to be entered into as last aforesaid, and nothing herein contained, shall be construed to exempt any such Persons last-mentioned from Assessment during the Continuance of their, his, or her said Composition, by reason of their, his, or her Residence in *Great Britain*, for and in respect of any Articles kept and used, and chargeable with any Duty under the said Acts, of a Description different from the Duties compounded for in *Ireland*, but such Persons respectively may, on giving Notice of their, his, or her Intention in that Behalf, in the Manner herein-before directed, respectively compound under this Act for such other Articles, upon and according to a full and true Return and Assessment for the same, to be made for the said Year, commencing as aforesaid, in the Manner directed by this Act in other Cases of Composition; and the whole of the Duties so to be compounded for shall and may in such Cases be included in one and the same Contract.

Britain, may compound under this Act according to their former Compositions;

such Composition shall not exempt Persons from Assessment for any Articles of a different Description to those compounded for, but for which they may also compound in one Contract.

IV. And be it further enacted, That where any Person or Persons compounding under the said recited Acts or this Act shall have removed from the District in which such Composition shall have been entered into, to another Dwelling House and Place of Residence, and shall

Where Persons compounding remove to other Districts, the Compositions

may be transferred and collected in the District of actual Residence on Certificate.

shall thereupon cease to have any Dwelling House or Place of Residence within the District in which they, he, or she so compounded, the Annual Assessment payable on such Composition for the Year commencing from the Fifth Day of *April* next following such Removal, shall be transferred to the District in which such Person or Persons shall then reside; and it shall be lawful for the respective Commissioners acting in the Execution of the said Acts and of this Act, within and for the District to which such Person or Persons shall have so removed, and they are hereby required, upon receiving a Certificate thereof, and of the Amount of the Annual Assessment payable on any such Person's Contract of Composition in the former District, under the Hands of any Two of the Commissioners acting for such last-mentioned District (and which Certificate to be prepared under the Authority of the Commissioners for the Affairs of Taxes, the said Commissioners acting for the said District are hereby required to sign and cause to be delivered to the Surveyor for the same District from Time to Time, as soon as conveniently may be, after every such Removal), to cause the several Amounts of the Duties and Instalments compounded for and payable from and after the Period last aforesaid, by any such Persons or Person, to be added to and charged in the Assessment of the Parish to which such Persons or Person shall have so removed, and in the Annual Duplicate of Assessment required to be made out by the said Commissioners under the said Acts for such last-mentioned District; and all such Assessments and Instalments of Composition shall, when so transferred, be collected, levied, and raised under the same Powers, and by the same Rules, Provisions, Ways, and Means, as if the said Duties had been originally compounded for and made payable to the Collectors or Collector in the said last-mentioned District, and as if the same originally formed Part of the Assessment of the Parish, Ward, or Place to which the said Instalments shall have become transferred under the Authority of this Act, any thing in the said recited Acts or in any Contract contained to the contrary notwithstanding: Provided nevertheless, that nothing herein contained, notwithstanding the Transfer of the said future Instalments, shall prevent the raising and levying of all Arrears of Composition payable by the Persons last herein described, in the District from which they, he, or she shall have so removed as aforesaid, or otherwise, up to the Fifth Day of *April* next following such Removal, by the same Powers and Provisions as the said Duties were recoverable before the passing of this Act; and all such future Instalments, until actually transferred to the Assessment of another Parish, Ward, or Place, shall so in like Manner be raised and levied under the Provisions of the said Acts, as Part of the Assessments of the District in which such Compositions were entered into.

All Instalments and Arrears arising within or prior to the Year of Removal shall be paid in the former District.

On the Transfer of the future Payments of Compositions to the Assessment of the Parish.

V. And be it further enacted, That in every case when and as the future Instalments payable under any Composition shall have been transferred, and added to the Assessment of the Parish, Ward, or Place, in the District to which any Person or Persons shall have removed under the Provisions last herein-before contained, and which shall be duly certified under the Authority of the Commissioners for the

the Affairs of Taxes, it shall be lawful for the Commissioners acting for the District from which the Person or Persons whose Composition shall be so transferred shall have ceased to reside, to discharge all such future Instalments so transferred, from the Assessment on the Parish, Ward, or Place therewith before charged, and in the Duplicates of the said Duties to be prepared and transmitted from the said last-mentioned District, under the Provisions of the said Acts. to which the Removal shall take place, the Commissioners of the District to discharge the Assessment therein.

VI. And be it further enacted, That in order to the due Collection and Payment of the Instalments on Compositions, to all Intents as Annual Assessments in the Districts in which the Persons chargeable shall reside during the Continuance of such Compositions, it shall and may be lawful for the respective Commissioners acting for any District from which any such Person shall again and from Time to Time remove, to observe and follow the like Provisions for transferring the Instalments due and payable on such Composition, for the Year commencing from the Fifth Day of *April* next following such Removal, to the District, Parish, Ward, and Place to which such Person shall again remove, and for the Commissioners acting for the last-mentioned District to add the same to the Assessment, and cause the same to be raised in such last-mentioned District, by the same Ways and Means as are herein provided with respect to a first Removal; and all and every the said Provisions last herein contained, as applied to a first Removal, shall be observed, followed, and applied to and upon every subsequent Removal of the same Person or Persons, as well for enforcing the Payment of all Arrears of the said Compositions, as for charging and raising the future Instalment or Instalments, as Part of the Assessment of the Parish, Ward, or Place, to and in which the Person or Persons so compounding shall actually remove and reside, as for exonerating and discharging the Assessments and Duplicates for the Parish, Ward, and Place from which such Person or Persons shall have so again removed. The foregoing Provisions for Transfer of Composition to Places of Residence, applied to further Removals by the same Persons during the Continuance of their Compositions.

VII. And be it further enacted, That where any Person or Persons having compounded under the said Acts for a Carriage with Two Wheels, shall have substituted a Four-wheel Carriage in lieu thereof, and have compounded for the same, and for Payment of the Difference of Duty, under the Power given for that Purpose by an Act passed in the last Session of Parliament, intituled *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*, it shall be lawful for every such Person or Persons to have and enjoy the same Privileges during the Continuance of their, his, or her said Contract, as they, he, or she would have enjoyed under the said Acts, if they respectively had originally compounded for a Carriage with Four Wheels; and all and every Person or Persons who have or hath compounded under the said Acts, or who shall compound under this Act for a Male Servant or Male Servants, chargeable with Duty under Schedule (C.) Number 1, of an Act passed in the Fifty-second Year of the Reign of His late Majesty King *George* the Third, may employ any Male Person or Male Persons, not being Servants to such Persons so compounding, as occasional Waiters, or in Persons having substituted and compounded for a Four-wheel Carriage in place of a Two-Wheel Carriage under the Act 4 G. 4. c. 11. shall have the same Privilege as Persons originally compounding for a Four-wheel Carriage; and Persons compounding for Male Servants, Schedule C.

No. 1, may employ occasional Waiters or Male Persons as allowed by and described in Schedule C. No. 3, free of Duty.

in any of the Capacities enumerated in the said Schedule (C.) Number 1, free of any Duty, provided such respective Employments shall not exceed or extend beyond those allowed and defined by the Rules contained in the Schedule marked (C.) Number 3, of the said last mentioned Act, in respect of such Male Persons last mentioned; and all Assessments made or to be made on such Persons so compounding as last aforesaid, during the Continuance of his, her, or their Composition, in respect of any such occasional Waiters or Male Persons aforesaid, shall be null and void.

Commissioners and other Officers acting under the former Composition Acts, to act in like Manner in the Execution of this Act.

VIII. And be it further enacted, That the several Persons who for the Time being shall be Commissioners for putting in Execution the Acts relating to Assessed Taxes, and the said recited Acts for compounding for the said Duties, 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, Surveyors, Inspectors, and Inspectors General for the Time being, appointed or to be appointed to put in Execution the said Acts, shall respectively be Assessors, 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 respective Commissioners and other Persons authorized by the said recited Acts to contract and agree for such Compositions, or to do or perform any other Matter or Thing for carrying the said recited Acts into Execution, shall severally and respectively contract and agree for the Compositions to be entered into under this Act, and do and perform all such other Matters and Things as are required to be done and performed in the Execution of this Act, within the Limits of their respective Jurisdictions; and all the Powers and Authorities given and granted to them by or under the said recited Acts, so far as they apply, and are not repugnant to the Provisions of this Act, shall and they are hereby declared to be levied and continued for and during the respective Terms herein limited, in as ample and effectual a Manner as if the same Powers and Authorities were expressly re-enacted by this Act, and shall severally be applied, construed, deemed, and taken to belong to this Act, as Part thereof, in like Manner as if the same had been herein expressly given, granted, and applied by this Act; 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 were or was authorized to put in Execution the said several recited Acts.

Provisions of former Composition Acts to remain in force, except as varied by this Act.

IX. And be it further enacted, That all and every the Provisions, Directions, Rules, Regulations, Methods, Clauses, Matters, and Things contained in the said recited Acts, although expressly applied to the Compositions made under the said Acts, or either of them, shall severally and respectively be construed and deemed to apply to the Compositions to be entered into under this Act, and (except

where other Provisions, Directions, Rules, Regulations, Methods, Clauses, Matters, and Things are substituted in and by this Act) shall severally and respectively be used and practised in ascertaining the Amount on which any Composition is to be made, and the additional Rate to be imposed thereon, and in doing and performing all other Matters and Things necessary for carrying this Act into Execution, and shall be construed, deemed, and taken to belong to this Act, as Part thereof, in like Manner as if the same were severally repeated in and expressly applied to the Provisions of this Act; and where other Provisions, Directions, Rules, Regulations, Methods, Clauses, Matters, or Things are substituted by this Act, in lieu of any Provisions, Directions, Rules, Regulations, Methods, Clauses, Matters, or Things contained in the said Acts, the same respectively shall be construed, used, and practised in such Manner and to the like Effect in all respects, as if the said recited Acts and this Act had been incorporated, and as if this Act had expressly abrogated and made void the several Parts of the said recited Acts, in lieu whereof any Part or Parts of this Act are or is substituted.

The Repeal of the Duties of 3*s.* on Horses, Mares, and Geldings, by the Act of this Session, c. 11. declared to extend to the same Duty on Ponies.

X. And whereas Doubts have arisen whether, under the Provisions of an Act passed in the present Session of Parliament, intituled *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*, the Duty of Three Shillings, theretofore chargeable under the Schedule marked (F.) of an Act passed in the Fifty-second Year of the Reign of His late Majesty King *George* the Third, therein described, for Horses, Mares, or Geldings being under the Height of Thirteen Hands, are wholly repealed, or reduced only; and it is reasonable and proper to remove such Doubts; be it further enacted, and it is hereby declared, That all and every the Provisions in the said Act contained, for repealing the several Duties of Three Shillings, and of Two Shillings and Ten-pence, and Two-pence, respectively, chargeable by the several Acts therein recited for and in respect of Horses, Mares, Geldings, or Mules, shall be deemed and taken to extend to the Repeal of the said Duties of Three Shillings on all Horses, Mares, or Geldings under the Height of Thirteen Hands in the said Schedule (F.) described; any thing in the said recited Acts contained to the contrary notwithstanding.

Act may be altered or repealed this Session.

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

The

The SCHEDULE to which this Act refers.

FORM OF CONTRACT

Of Composition under the Act of the Fourth of George the Fourth.

	Amount of Duties. £ s. d.
Windows - - No.	
Rent - - - Amount	
Total Amount of Duty - £	
Composition Duty of 5 per Cent -	
Total Amount of Composition } - £	

ESTABLISHMENT.		Amount of Duties. £ s. d.
No.	Schedules.	
Servants -	- C. No. 1.	
Male Persons	- C. No. 3.	
4-Wheel Carriages	- D. No. 1.	
2-Wheel Carriages	- D. No. 2.	
Tax Carts -	- D. No. 4.	
Horses for riding	- E. No. 1.	
Race Horses -	- E. No. 3.	
Dogs	- G. -	
Hair Powder -	- I. -	
Armorial Bearings	- K. -	
Total Amount of Duties -	£	
Composition Duty of 5 per Cent	-	
Total Amount of Composition for Establishment -	-	
Do. - - for House -	-	
Total Amount of Composition } -	£	

KNOW all Men, That we, Two of the Commissioners acting in the Execution of the Acts in relation to Assessed Taxes, for the Division of in the County of have contracted and agreed with of in the said Division, in pursuance of an Act passed in the Fourth Year of George the Fourth, for the Composition of Assessed Taxes, as stated in the Margin hereof, and additional Rate; which several Amounts are to be paid to the Collectors of the said or to the Collectors of any Parish or Place to which the said shall remove, and to which any Part of the said Composition shall thereupon be transferred, under the Provision of the said Act, by Two Instalments; viz.

1st Instalment, on or before the Tenth Day of October:

2d Instalment, on or before the Fifth Day of April;

and so yearly, during the respective Terms of Five Years, and Four Years, from the Fifth Day of April One thousand eight hundred and twenty-three, mentioned in the said Act.

The Condition of the above Composition is, That the above-named shall duly pay or cause to be paid to the Collectors for the said Compositions, or one of them, on or before the Days above mentioned, upon Demand, the yearly Sum of by Two Instalments in even Portions, taking their or his Receipt in Writing for the same, otherwise the said Composition shall be levied of the Goods and Chattels of the said or sued for and recovered by any of the Ways and Means by which the Monies due on Assessments may be sued for and recovered.

Witness, Clerk. } Commissioners of the within Divisions.

Witness, Clerk. } The Party hereto.

N.B.—With the Consent of the Commissioners, the Collector of the Parish may witness the Signature of the Party to the Contract.

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