ANNO QUARTO

GEORGII IV. REGIS.

****

CAP. IX.

An Act to repeal the Rates, Duties, and Taxes payable in respect of Male Servants, Horses, Carriages, and Dogs, in *Ireland*.

[19th *March* 1823.]

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 and 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 amongst 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 Male Servants or other Male Persons, Horses, Mares, Geldings, Carriages, and Dogs, in the several Schedules marked C. D. E. F. G. H. and I. 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 an Act was passed in the last Session of Parliament, intituled *An Act to repeal the Rates, Duties, and Taxes payable in respect of Fire Hearths and Windows* in

58 G. 3. c. 54.

3 G. 4. c. 54.

in Ireland, *and to exempt certain Persons from the Tax on Dogs;* and it is expedient that the said Rates, Duties, and Taxes in respect of Male Servants, Horses, Carriages, and Dogs, should also be repealed in manner herein-after mentioned: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and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 the Fifth Day of *January* One thousand eight hundred and twenty-three, the several Rates, Duties, and Taxes in respect of Male Servants or other Male Persons, and in respect of Horses, Mares, and Geldings, and in respect of Carriages, and in respect of Dogs, granted in and by the said herein-before recited Act of the Fifty-eighth Year of His late Majesty's Reign, and by the said Schedules marked C. D. E. F. G. H. and I. to the said Act annexed; and all Regulations and Directions relating to the said Rates, Duties, and Taxes in respect of Male Servants or other Male Persons, and in respect of Horses, Mares, and Geldings, and in respect of Carriages, and in respect of Dogs, contained in or made by the said recited Act, and the said Schedules C. D. E. F. G. H. and I. to the said Act annexed, shall cease and determine, and shall be no longer paid or payable, and shall be and the same 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 or Instalments thereof, due and incurred or payable for or in respect of any Term or Time previous to the said Fifth Day of *January* One thousand eight hundred and twenty-three; 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, 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 Term or Time previous to the said Fifth Day of *January* One thousand eight hundred and twenty-three; 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 this Act had not been made, so far as relates to the said Rates, Duties, and Taxes.

Duties granted by 58 G. 3. c. 54. on Servants, Horses, Carriages, and Dogs, in Ireland, repealed.

Arrears, &c. excepted.

II. And be it further enacted, That from the said Fifth Day of *January* One thousand eight hundred and twenty-three, so much and such Parts of the said Act of the Fifty-eighth Year of His late Majesty's Reign, and of the several Acts hereafter mentioned, as relates or relate to the Rates, Duties, and Taxes payable in *Ireland* in respect of Male Servants or other Male Persons, and in respect of Horses, Mares, and Geldings, and Carriages and Dogs, shall be repealed, that is to say, an Act made in the Fifty-ninth Year of the Reign of His said 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*

So much of recited Act 58 G. 3. c. 54. and of the following Acts as relates to the said Duties, repealed, viz. 59 G. 3. c. 118.

One thousand eight hundred and twenty; and also an Act made in the Session of Parliament holden 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 Assessed Taxes, from an annual Assessment, for a further Term, and to amend the Acts relating to Assessments and Compositions of Assessed Taxes;* and also an Act made in the last Session of Parliament, intituled *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;* and also an Act made in the Fifty-first Year of the Reign of His late Majesty King *George* the Third, 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;* and also an Act made in the First Year of the Reign of His present Majesty, 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;* and also an Act made in the Fifty-fourth Year of the Reign of His said late Majesty, intituled *An Act to amend several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes, in* Ireland; and so much and such Parts only of the said recited Act of the Fifty-eighth Year of His late Majesty's Reign, and of the several other recited Acts, as in any way relate to the said several Duties by this Act repealed, are hereby repealed accordingly, and from the said Fifth Day of *January* One thousand eight hundred and twenty-three shall cease and determine; except so far as the said Acts or any of them repeal any former Act or Acts; and except so far as the said recited Acts, or any or either of them, concern or relate to the charging, recovering, levying, or paying, allowing, repaying, or accounting for any of the said Rates, Duties, or Taxes in respect of Male Servants or other Male Persons, and in respect of Horses, Mares, and Geldings, and Carriages and Dogs, or any of them, or any Composition or Assessment in respect of the said Duties or any of them, or any Arrears or Instalments thereof, due or incurred and payable for or in respect of any Time or Term previous to the said Fifth Day of *January* One thousand eight hundred and twenty-three; 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 any 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 of the said Rates, Duties, and Taxes in respect of Male Servants or other Male Persons, or in respect of Horses, Mares, and Geldings, or Carriages or Dogs, or any Composition or Assessment relating to the same, 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 or Term previous to the said Fifth Day of *January* One thousand eight hundred and twenty-three; 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.

1 & 2 G. 4. c. 113.

3 G. 4. c. 54.

51 G. 3. c. 72.

1 G. 4. c. 73.

54 G. 3. c. 120.

III. And

Assessments and Compositions for said Duties for 1823, void.

III. And be it further enacted, That any and every Assessment, Charge, and Composition of or for the Rates, Duties, and Taxes in respect of Male Servants or other Male Persons, or in respect of Horses, Mares, and Geldings, or of Carriages or Dogs, or any of them, which have been or shall or may be made in *Ireland*, and also any and every Act, Matter, and Thing which have been or shall or may be done or performed by any Officer or other Person appointed by or acting under the Orders or Directions of the Commissioners of Inland Excise and Taxes in *Ireland*, in relation to the said Rates, Duties, and Taxes hereby repealed, or any Composition for the same, in respect of or relating to the Charging, Assessment, or Payment of the said Rates, Duties, and Taxes hereby repealed, or any of them, or any Part thereof, for the Year One thousand eight hundred and twenty-three, or for any Period of Time subsequent to the Fifth Day of *January* One thousand eight hundred and twenty-three, 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 and become invalid and of no Effect, and shall not be put in Force or carried into Effect, but shall cease and determine, as if the said recited Acts had been repealed by any Act passed before the said 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.

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