ANNO QUINTO

GEORGII IV. REGIS.

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C A P. XLIV.

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 granting Relief in certain Cases.

[3d *June* 1824.]

WHEREAS by an Act passed in the last Session of Parliament, intituled *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*, the Persons therein described, who had not entered into Composition under the Provisions of the Acts therein mentioned, within the Times thereby limited, were authorized, on giving Notice on or before the First Day of *September* One thousand eight hundred and twenty-three, to compound on their respective Assessments, to be made for the Year commencing from the Fifth Day of *April* One thousand eight hundred and twenty-three, for the then Remainder of the Periods in the said Acts named, (that is to say) for the Term of Five Years for the Duties on Houses and Windows, and for the Term of Four Years for the other Assessed Taxes: And whereas it is expedient further to extend the Provisions of the said Acts, for enabling Persons now to enter into Composition for the Remainder of the said Periods which were unexpired on the Fifth Day of *April* One thousand eight hundred and twenty-four, in the Manner herein provided; be it therefore enacted by the King's most Excellent Majesty, by and with the

4 G. 4. c. 45.

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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-four, 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 Four 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 Three Years respectively, to commence from the Fifth Day of *April* One thousand eight hundred and twenty-four, 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 1824, in respect of Articles allowed by the former Acts: The Duties on Houses and Windows for Four Years, and of the other Assessed Taxes for Three Years.

II. And be it further enacted, That all and every Person and Persons desirous of compounding under this Act shall, on or before the Second Day of *August* One thousand eight hundred and twenty-four, deliver or cause to be delivered, free of Charge, to the Surveyors acting for the respective Districts comprising the Parishes or Places wherein such Persons shall respectively reside, a Notice in Writing, according to the Form 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-four; 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 the 2d August 1824.

III. 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

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

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 revived 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.

Exemption by the Act 57 G. 3. c. 25, to Persons in Trade, from the House and Window Duties, in respect of Houses used solely for Trade;

extends to Persons using Houses under like Circumstances as Offices or Counting-houses in their Professions or other Callings.

IV. And whereas by an Act passed in the Fifty-seventh Year of His said late Majesty's Reign, Provision is made for granting Exemptions to Persons in Trade from the Duties on Houses, Windows, and Lights, and on inhabited Houses, in respect of Houses, Tenements or Buildings, or Parts of Tenements or Buildings, used solely by such Persons for the Purposes of Trade, such Persons respectively residing in a separate and distinct Dwelling-house, or Part of a Dwelling-house, charged to the said Duties, as in the said Act described: And whereas it is expedient to extend the said Exemptions to the Cases herein mentioned; be it further enacted, That upon all Assessments to be made for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and twenty-four, the Provisions in the said Act contained, for granting Exemptions from the said Duties to Persons in Trade, in respect of Houses, Tenements, or Buildings in the said Act described, shall and may be extended and applied by the respective Commissioners and Officers acting in the Execution of the said Act and of this Act, on due Proof, to all and every Person, or any Number of Persons in Partnership together, for and in respect of any House, Tenement, or Building, or Part of a Tenement or Building, in the said Act described, which shall be used by such Person or Persons as Offices or Counting Houses for the Purposes of exercising or carrying on any Profession, Vocation, Business or Calling, by which such Person or Persons shall seek a Livelihood or Profit, no Person inhabiting, dwelling, or abiding therein, except in the Day-time only, for the Purpose of such Profession, Vocation, Business or Calling, such Person or each such Persons in Partnership respectively residing in a distinct and separate Dwelling House, or Part

Exemption not to extend to Chambers in Inns of Court, &c.

Part of the Dwelling House charged to the said Duties; provided nevertheless, that the Exemption herein authorized shall not extend to any Chamber or Apartment in any of the Inns of Court or of Chancery, or to any College or Hall in either of the Universities of *Oxford* or *Cambridge*, now chargeable with any of the said Duties; and the said Exemptions hereby authorized shall be claimed and allowed on due Proof, and the Assessments thereupon discharged by the same Rules, and in like Manner and Form, as are allowed by the said Act to Persons in Trade; and all and every the Provisions in the said Act contained shall be observed, followed, and practised by the respective Commissioners, Inspectors, Surveyors, Assessors, and other Persons in the said Act described, in granting Exemptions and discharging Assessments under the Provisions of this Act, to all Intents as if such Provisions formed Part of the said Act passed in the Fifty-seventh Year aforesaid, any thing herein contained to the contrary notwithstanding.

Occupiers of Farms under 100*l.* per Annum, exempted from the Duty on Dogs bonâ fide kept for the Care of Sheep,

V. And be it further enacted, That upon all Assessments to be made for any Year or Years commencing from and after the Fifth Day of *April* One thousand eight hundred and twenty-four, any Person occupying a Farm of less Value than One hundred Pounds *per Annum*, and making a Livelihood solely thereby, as Owner or Tenant, in the Manner described in the said Acts, and as applied to Exemptions from the Duties on Horses, Mares, or Geldings kept by such Occupiers and rode on the Occasions therein mentioned, shall be exempt from the Duty by the said Acts granted in respect of any Dog or Dogs, not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher or Terrier, which shall have been or shall be *bonâ fide* and wholly kept and used by such Occupier, or by any Person employed by him or her as a Shepherd, on his or her said Farm in the Care of Sheep; provided, that every such Exemption shall be claimed and allowed in like Manner as is directed by the Acts relating to the Assessed Taxes in other Cases of Exemption therein mentioned.

For removing Doubts in the Employment of Porters;

VI. And whereas Doubts have arisen, whether the respective Duties chargeable by the said Acts on Porters, and on Overseers or Managers, extend to the Employment of Male Persons on certain Occasions; and it is expedient to remove such Doubts; be it further enacted, That for and in respect of any Assessment to be made for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and twenty-four, any Male Person hired by the Employer or Employers in the said Acts described, by the Year, or by the Week, or otherwise, shall not be deemed and taken to be a Porter chargeable with the said Duties, for or by reason of his Employment in the Loading, Unloading, Stowage, or Removal of Goods, Wares, or Merchandize, from, to, or upon any Horse, Cart, Waggon, or other Carriage, in the Receipt or Delivery of such Goods, Wares, or Merchandize at the Shop, Warehouse, or Place of Deposit, unless such Person shall also be employed in the drawing or taking of Samples of Goods, Wares, or Merchandize exhibited for the Purposes of Sale at such Shop or Warehouse, or elsewhere; nor shall any Person wholly employed in any Mine, Adventure, or Concern, under the Superintendence

and of Persons acting under Clerks

intendence and Authority of one or more Manager or Managers, or one or more Clerk or Clerks, in such Mine, Adventure, or Concern, (where the Person or Persons liable to the said Duties by the said Acts shall be assessed for the Duty for one Overseer or Manager at the least, and also for one Clerk at the least,) be deemed and taken to be an Overseer or Manager, or a Clerk under an Overseer or Manager chargeable with Duty, by reason of the Employment of any such Person under such Manager or Clerk in the overlooking and checking of Labourers in the Performance of the Work and Labour allotted to them in any such Mine, Adventure, or Concern, and in accounting for the same to any such Manager or Clerk; any thing in the said Acts to the contrary notwithstanding.

and Managers in Mines or Adventures.

VII. And whereas by the said Acts, and the Rules therein contained, it is provided, that if any Person shall do any Act for any of the Purposes therein mentioned, without having obtained a Certificate in order to an Assessment for the Duty thereby granted and payable, in respect of taking or killing Game, or doing other Acts therein mentioned, every such Person shall forfeit and pay the Penalty of Twenty Pounds; and every such Offender shall also be liable to the Payment of the full Duty to His Majesty, to be charged by way of increased Charge by the Inspector or Surveyor in Manner therein directed: And whereas Doubts have arisen whether the Inspector or Surveyor in the said Cases is authorized to charge for the Game Duty Persons liable who have omitted to pay the said Duty and obtain Certificates thereof, without a previous Proceeding against such Offender, and a previous Conviction thereon in the said Penalty, or for some Part thereof; and it is expedient to remove such Doubts; be it therefore enacted, That from and after the passing of this Act, it shall and may be lawful for any Inspector or Surveyor acting in the Execution of the said Acts and of this Act, without any previous Information and Conviction of the Offender in the said Penalty, or any Part thereof, to charge, according to the Provisions of the said Acts, any Person so chargeable with the said Duty payable by Persons in respect of their taking or killing Game, or doing Acts in the said Acts mentioned, and who shall have omitted to pay the said Duty, and obtain the Certificate as by the said Acts directed; provided every such Charge be made within the Period limited by the said Acts, and in the single Duty only; and which Charges shall be allowed by the respective Commissioners in the Execution of the said Acts, and shall be subject to Appeal according to the Provisions and Directions thereof, in like Manner as any Charges are authorized to be made by any Inspector or Surveyor, and Appeals therefrom heard and determined under the said Acts; any thing therein contained to the contrary notwithstanding.

The Inspectors or Surveyors may, without a previous Proceeding for the Penalty, charge in Single Duty Persons omitting to take out Game Certificates.

VIII. 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, and to Relief from Duties compounded for, and for which Exemptions are subsequently provided, shall severally and respectively

Provisions of former Composition Acts, except as hereby varied, applied to this Act in entering into Composi-

tions, and in granting Relief under existing Compositions.

tively be construed and deemed to apply to the Compositions to be entered into under this Act, and to the Duties for which Exemptions are provided by this Act, and (except where other Provisions 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 also in reducing any Assessment of Composition entered into before the passing of this Act, in respect of Duties for which Exemption is herein provided, with the additional Duty payable on the Amount of such last-mentioned Duties, and also 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.

Act may be altered or repealed this Session.

IX. 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 Fifth of George the Fourth.

	Amount of Duties. £ s. d.
Windows - - No.	
Rent - - - Amount	
Total Amount of Duty - - Composition Duty of 5*l.* per Cent.	
Total Amount of Composition -	
ESTABLISHMENT.	
No. Schedules.	
Servants - - C. No. 1.	
Male Persons - - C. No. 3.	
Four-wheeled Carriages - D. No. 1.	
Two-wheeled Carriages - D. No. 2.	
Taxed Carts - - D. No. 4.	
Horses for riding or drawing E. No. 1.	
Race Horses - - E. No. 3.	
Dogs - - - G.	
Hair Powder - - I.	
Armorial Bearings - K.	
Total Amount of Duties - - Composition Duty of 5*l.* 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 the 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 Fifth Year of King 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 Provisions 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 Four Years, and Three Years, from the Fifth Day of April 1824, 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.

Dated the Day of

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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