ANNO SEPTIMO

GEORGII IV. REGIS.

****

CAP. XXII.

An Act to enable Persons to continue their Compositions for Assessed Taxes for further Periods, and for allowing Persons who have not compounded to enter into Composition for a limited Term. [5th *May* 1826.]

WHEREAS under the Provisions of an Act passed in the First and Second Years of the Reign of His present Majesty, and of other subsequent Acts, the Compositions which have been respectively renewed and entered into, for relieving Persons from annual Assessments for the Assessed Taxes, will expire with respect to the Duties on Windows or Lights, and on Inhabited Houses, on the Fifth Day of *April* One thousand eight hundred and twenty-eight; and for the other Duties of Assessed Taxes in the said Acts mentioned, on the Fifth Day of *April* One thousand eight hundred and twenty-seven: And whereas it is expedient to allow Persons to have the Option of enlarging the Periods for the Determination of their Contracts of Composition, and also to afford Persons who have not compounded the Benefit of compounding for a certain Term under the Provisions of this Act: 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 in every Case where any Person or Persons who hath or have so compounded under the said Acts, shall give Notice in the Manner herein-

1 & 2 G. 4. c. 113.
3 G. 4. c. 50.
4 G. 4. c. 45.
5 G. 4. c. 44.

Compositions for Houses and

Windows may be continued for Two Years;

herein-after directed, he, she, or they shall be at liberty to continue and extend his, her, or their present Composition, on the Terms and in Manner following; *videlicet*, Contracts of Compositions for the Duties on Windows or Lights, and Inhabited Houses, for the further Term of Two Years, to commence from the Fifth Day of *April* One thousand eight hundred and twenty-eight; Contracts of Composition for other Duties of Assessed Taxes renewed under the said Acts, where the former Duties and the additional Duty by the said Acts granted are payable, and all other Contracts of Composition in force for the said other Duties of Assessed Taxes, where no Increase of any Article or Articles of the Establishment compounded for shall have taken place within the Periods of any such Composition, for the further Term of Three Years, to commence from the Fifth Day of *April* One thousand eight hundred and twenty-seven; and all and every such Contracts of Composition shall and may be so continued and extended, on Payment of Duties to the same annual Amount, for the said further Periods of Two Years and Three Years respectively, as the Duties now severally payable on such Contracts, and no more; and all other Contracts of Composition, not being the Descriptions aforesaid, in force for the said other Duties of Assessed Taxes, shall and may be renewed and extended for the like further Term of Three Years, commencing from the said Fifth Day of *April* One thousand eight hundred and twenty-seven, on Payment of Duties to the same annual Amount as those now payable on such Contracts, together with an additional annual Duty of One Shilling for every Twenty Shillings of the aggregate Amount of such Duties so payable, and so after that Rate for any greater or lesser Sum than Twenty Shillings.

Compositions for other Assessed Taxes may be continued for Three Years.

Notice of continuing Contract to be delivered to the Assessor or Collector in England, and to the Surveyor in Scotland:

II. And be it further enacted, That in every Case where any Person or Persons shall be desirous of continuing his, her, or their Compositions under the Provisions of this Act, he, she, or they shall, before the First Day of *May* One thousand eight hundred and twenty-seven, in *England*, *Wales*, and *Berwick-upon-Tweed*, and before the First Day of *August* in the same Year in *Scotland*, deliver or cause to be delivered to the Assessor or Assessors, Collector or Collectors of the Parish, Township, or Place, in *England*, *Wales*, and *Berwick-upon-Tweed*, and in *Scotland* to the Surveyor acting for the Division wherein such Compositions shall be respectively payable, a Notice according to the Form in the Schedule to this Act annexed (marked Number One), declaring his, her, or their Desire to continue such Composition; and where any such Person or Persons shall claim the Continuance of his, her, or their Composition without Payment of any additional Duty under this Act, on the ground of not having increased his, her, or their Establishment in respect of any Article or Articles of the Description compounded for, such Person or Persons shall also, before the respective Days and in manner aforesaid, deliver or cause to be delivered to the same Assessor or Assessors, Collector or Collectors, or Surveyors as aforesaid, a Declaration to that Effect, according to the Form in the said Schedule to this Act annexed (marked Number Two); and all such Declarations shall, on Delivery, be subject to the like Examinations and Rules for ascertaining the Accuracy thereof, and to Objections to the same, as provided under the same Acts for the Examination

Also a Declaration where Establishment has not been increased.

mination of Notices and Returns in securing due Compositions; and every such Notice and Declaration, respectively signed by the Person or Persons so compounding (or by his, her, or their authorized Agent in the Manner in the said Acts prescribed), shall, on Delivery to any Assessor or Assessors, Collector or Collectors, or Surveyors as aforesaid, be binding on the Person or Persons compounding (except in Cases of false Declarations herein-after provided) to all Intents as if a renewed Contract of the further Periods herein allowed were entered into under the Provisions of the said Acts: Provided always, and where any Person or Persons shall deliver any such Declaration that shall be false and untrue, such Person or Persons shall lose the Benefit of continuing his, her, or their Composition under the Provisions of this Act; and such Person or Persons shall also be liable to the like Penalty and Penalties as is and are imposed by the Acts relating to the said Duties on Persons liable to the said Duties making an untrue Return or false Declaration of any Particulars required by the said Acts.

Penalty on delivering untrue Declaration.

III. And be it further enacted, That the respective Assessors and Collectors, by whom such Notices and Declarations shall from Time to Time be received, are hereby strictly enjoined and required forthwith and with all Diligence to deliver the said Notices to the Commissioners of the respective Districts, or their Clerks, and all and every the said Declarations to the Surveyor acting for the District in which the same shall be received; and every such Notice and Declaration, after the Expiration of the corresponding Periods for the Examinations thereof, as by the said Acts is provided with respect to like Notices or Returns under the said Acts, for the Purposes of full and due Assessment and Composition, shall be a sufficient Authority for the respective Commissioners, and they are hereby authorized and required, to charge such Persons respectively in the annual Composition Assessments for the said further Terms; and the Payments of the Instalments shall be made and enforced Half-yearly under the Provisions of the said Acts and of this Act, on the like Days of Payments, and to all Intents as if the respective Contracts had been originally made and entered into for the Periods herein provided, and to which such Notices shall respectively extend; and all Persons so charged to the Composition Duties to be hereby continued, and paying the same, and the additional Duties hereby granted in the Cases where payable, shall be protected against annual Assessments during the Periods of continued Composition, in like manner as such Persons are now protected under their existing Compositions against annual Assessments.

Assessors and Collectors to deliver the Notices to the Commissioners, and Declarations to the Surveyors.

Notices sufficient Authority to the Commissioners to continue Compositions.

IV. And be it further enacted, That from and after the passing of this Act it shall and may be lawful for any Description of Person or Persons competent to compound within the Times and in Manner prescribed by the said former Acts, who shall respectively be duly assessed to the said Rates and Duties on Windows or Lights, or on any Article or Articles allowed to be compounded for under the said Acts respectively, for the Year commencing the Fifth Day of *April* One thousand eight hundred and twenty-six, and who shall give the Notice of his, her, or their Intention to compound within the Time and

New Compositions may be entered into.

and in the Manner herein-after provided, to compound for the Rates and Duties assessed on his, her, or their Dwelling House, and also for his, her, or their other Assessed Taxes of the Descriptions allowed to be compounded for by the said Acts, and therein particularly enumerated, for the Term of Four Years respectively, to commence from the said Fifth Day of *April* One thousand eight hundred and twenty-six, on the annual Payment of such Duties respectively, 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 said Term of Four Years, and under the like Protection to the Parties compounding, from and against annual Assessments in respect of the like Description of Duties, to all Intents as if the said Duties had been compounded for under the said Acts.

Persons intending to enter into new Compositions under this Act, to give Notice.

V. 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 *August* One thousand eight hundred and twenty-six, 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, (*mutatis mutandis,*) declaring his, her, or their Intention to compound under this Act for the Term of Four Years, commencing as aforesaid; and which Notice shall be acted upon, observed, and followed for the Purpose of Composition on a full and complete Assessment, for the said Term of Four Years, commencing as aforesaid; 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 Period and in the Manner herein limited, and according to the Form of Contract applicable to the Case of new Compositions prescribed by the said Acts, to all Intents as if such Notices had been delivered under the Provisions of the said Acts.

Commissioners to contract on such Notices in Manner prescribed by former Acts.

Persons having compounded for a Two-wheeled Carriage may set up a Four-wheeled Carriage on Payment of the Difference of Duty.

VI. And be it further enacted, That it shall be lawful for any Person or Persons, who having compounded under the said Acts in respect of a Carriage with Two Wheels, and who shall continue his, her, or their Composition under the Provisions of this Act; and also for any Person or Persons who shall compound under this Act for any such Carriage, and who respectively shall be desirous, during any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and twenty-six, to set up and keep a Carriage with Four Wheels, giving previous Notice of such his, her, or their Intention to the Surveyor of the said Duties acting for the District in which such Person shall reside, One Calendar Month at least before the setting up and keeping such Carriage, and on Payment of the Difference of Duty compounded for on a Two-wheeled Carriage, and the Duty chargeable on a Four-wheeled Carriage, together with the like additional Composition Duty *per Centum* payable by such Contract, and to be computed on such Difference, to be indorsed by

by Certificate on every such Contract of Composition, by any Two of the Commissioners acting in the Execution of this Act, in the District in which such Contract shall have been entered into or continued, and to commence and be made payable within and for the whole of the Year commencing from the Fifth Day of *April* One thousand eight hundred and twenty-six, in which such setting up of a Four-wheeled Carriage shall take place, 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 Continuation of the increased Composition, have the like Privileges as those which are now enjoyed by Persons compounding under the said Acts: Provided always, and in case of any such setting up of a Four-wheeled Carriage in the Year commencing on the Fifth Day of *April* One thousand eight hundred and twenty-six, and before any Contract shall be completed under this Act, then such Contract shall and may be entered into, in the first Instance, for a Four-wheeled Carriage, to all Intents as if the Party was assessed for the same.

Commissioners and other Officers acting under the former Composition Acts, to execute this Act.

VII. 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 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 the 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 perform any other Matter or Thing for carrying the said Acts into Execution, shall severally and respectively continue, and also contract and agree for the respective Compositions to be continued, and those to be entered into under this Act, and to 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 Acts, so far as they apply and are not repugnant to the Provisions of this Act, shall and they are hereby declared to be renewed and continued for the Purposes of this Act, in as ample and effectual 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 into 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 Acts.

Provisions of former Composition Acts to be applied to this Act, except as herein varied.

VIII. And be it further enacted, That all and every the Provisions and Directions, Rules, Regulations, Methods, Clauses, Matters, and Things, contained in the said 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 when 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, assessing, and charging the Amount on which any Composition is to be continued or made, and the additional Rate to be imposed thereon respectively, 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, and Things are substituted by this Act, in lieu of any Provisions, Directions, Rules, Regulations, Methods, Clauses, Matters, and 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, and within corresponding and like Times and Periods, as if the said Acts and this Act had been incorporated, and as if this Act had expressly abrogated and made void the several Parts of the said 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, amended, or repealed by any Act or Acts to be passed in this present Session of Parliament.

SCHE-

SCHEDULE referred to by this Act.

No. I.

FORM of NOTICE of Continuance of Contract under this Act.

To the Commissioners acting for the Division of in the County of and to the Assessor [*or* Collector] of the Parish [Township *or* Place] in the said Division, [*or, if in Scotland,* to the Surveyor of the said Division of *as the Case may be.*]

TAKE Notice, that I am [*or,* we are] desirous of continuing, under the Powers, Conditions, and Provisions of an Act passed in the Seventh Year of the Reign of King George the Fourth, my [*or* our] Contract [*or* Contracts, *as the Case may be*] of Composition for Assessed Taxes now in force and payable in the said Parish [Township *or* Place].

(*To be signed.*)

No. II.

FORM of DECLARATION to be delivered by Persons desirous of continuing their Compositions free from additional Duty of Five per Centum, in Cases where no Increase of the Article or Articles compounded for shall have taken place.

To the Assessor [*or* Collector] of the Assessed Taxes for the Parish [Township *or* Place] of in the Division of [*or, if in Scotland,* To the Surveyor of the Assessed Taxes for the Division of .]

I, [*or* We,] the undersigned, having delivered to you a Notice of my [*or* our] Intention to continue my [*or* our] Contract [*or* Contracts, *as the Case may be,*] of Composition for my [*or* our] Assessed Taxes now in force, under the Provisions of an Act passed in the Seventh Year of the Reign of King George the Fourth, do hereby declare that I [*or* we] have not at any Time during the Period of my [*or* our] said Composition set up or increased any Article or Articles of my [*or* our] Establishment of the Description compounded for, over and above the Number included in my [*or* our] said Composition, and on which Account I [*or* we] hereby claim the Continuance thereof without Payment of any additional Duty.

(*To be signed.*)

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1826.