ANNO PRIMO

GULIELMI IV. REGIS.

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C A P. XXXV.

An Act to continue Compositions for Assessed Taxes for a further Term of One Year, and to grant Relief from and alter and repeal the said Duties in certain Cases. [16th *July* 1830.]

WHEREAS the Duties of Composition for the Assessed Taxes in force under the Provisions of an Act passed in the last Session of Parliament, intituled *An Act to continue Compositions for the Duties of Assessed Taxes for a further Term of One Year*, will expire on the Fifth Day of *April* One thousand eight hundred and thirty-one; and it is expedient to continue such Compositions for a further Term, subject to the Provisions herein-after contained: 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 the several Duties now payable under every Contract of Composition for the said Duties of Assessed Taxes by virtue of the said Act passed in the last Session of Parliament, and every Contract and Composition respectively (except in the Cases herein-after mentioned), shall and are hereby declared to be continued to His Majesty, to the like annual Amounts as are now payable under such Contracts and Compositions, for the further Period of One Year, to commence from the said Fifth Day of *April* One thousand eight hundred and thirty-one; and all Persons paying the said

10 G.4. c.21.

Duties of Assessed Taxes, payable under Contracts of Composition, continued to 5th April 1832.

several

Persons paying the said Duties at the appointed Time, to have the Benefit of their Contracts as if originally made.

several Duties of Composition for the said further Term of One Year, by Two equal half-yearly Payments, on or before the Tenth Day of *October* One thousand eight hundred and thirty-one and on or before the Fifth Day of *April* One thousand eight hundred and thirty-two respectively, shall have the full Benefit of their respective Contracts and Compositions to all Intents as if the same had been originally in force for a Term or Terms to expire on the said Fifth Day of *April* One thousand eight hundred and thirty-two.

Limiting the Extension of this Act.

II. Provided always, and be it further enacted, That this Act shall not extend to any Person who shall be desirous of determining his or her Composition on the Fifth Day of *April* One thousand eight hundred and thirty-one, and who shall on or before the Tenth Day of *October* One thousand eight hundred and thirty give Notice in Writing of such his or her Desire to the Assessor or Collector of the Parish or Place, or to the Surveyor acting in the Execution of this Act for the District in which such Composition shall be payable.

Duties repealed in respect of Sons of Employers under 21 Years;

and on Carriages with less than 4 Wheels of particular Construction, drawn by Ponies under 12 Hands;

and on Farmers under 200*l.* a Year for a Husbandry Horse occasionally rode.

III. And whereas it is also expedient to grant Exemptions from the said Duties of Assessed Taxes in particular Cases, and to reduce certain of the said Duties in respect of the Articles herein-after mentioned; be it further enacted, That for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and thirty Exemptions shall be allowed from the Duties in respect of Male Servants and Male Persons respectively described in Schedule (C.) of the said Acts, Number One and Number Three, in the Cases herein mentioned; *videlicet*, in respect of any Male Servant or Male Person who shall be the Son of the Employer, and shall be under the Age of Twenty-one Years; and in respect of any Carriage in Schedule (D.) of the said Acts described with less than Four Wheels, each of which shall be of less Diameter than Thirty Inches, kept by any Person for his or her own Use and not for Hire, and which shall be drawn by any Pony or Mule not exceeding Twelve Hands in Height; and also in respect of One Horse, Mare, or Gelding *bonâ fide* kept and usually employed by any Person for the Purpose of Husbandry on the Farm or Estate occupied by him or her, although occasionally used for the Purpose of riding, where such Farm shall be of less Value than Two hundred Pounds *per Annum*, estimated as in Cases of Exemptions under Schedule (E.) of the Acts now in force; provided that all such respective Articles hereby exempted shall be duly returned and the Exemptions claimed in the Manner directed by the Acts in force relating to the said Duties of Assessed Taxes.

Duties on Carriages and Horses reduced in certain Cases.

IV. And be it further enacted, That for and in lieu of the Duties described in the said Schedule (D.) now in force and chargeable for Carriages with Four Wheels, and for Carriages with less than Four Wheels, and also the Duties described in Schedule (E.) of the said Acts now in force on Horses, Mares, Geldings, or Mules, next herein-after described, there shall be charged, for any Year commencing from and after the said Fifth Day of *April* One thousand eight hundred and thirty, the several reduced Duties following, and which reduced Duties shall be assessed, raised, levied, collected,

and accounted for in like Manner as the Duties now in force; (that is to say,)

For every Carriage with Four Wheels, each being of less Diameter than Thirty Inches, where the same shall be drawn by a Pony or Ponies, Mule or Mules, exceeding Twelve Hands, and neither of them exceeding Thirteen Hands in Height, the annual Sum of Three Pounds Five Shillings: Four-wheel Carriages drawn by Ponies;

And for every Carriage with Four Wheels, described in the said Schedule (D.), Number One, drawn by One Horse, Mare, Gelding, or Mule, and no more, the annual Sum of Four Pounds Ten Shillings: or drawn by One Horse;

And for every Carriage with Four Wheels, described in the said Schedule (D.), Number One or Number Two, used by any common Carrier principally and *bonâ fide* for and in the Carriage of Goods, Wares, or Merchandize, by which he or she shall seek a Livelihood, where such Carriage shall be occasionally only used in the Conveyance of Passengers for Hire, and in such Manner that the Stamp Office Duty, or any Composition for the same, shall not be payable under any Licence by the Commissioners of Stamps, the annual Sum of Two Pounds Ten Shillings: Carriages used by common Carriers in Conveyance of Goods, and occasionally Passengers, where the Stamp Office Duty is not payable;

And where such Carriage last aforesaid shall have less than Four Wheels, the annual Sum of One Pound Five Shillings:

And for each and every Horse, Mare, Gelding, or Mule used by any common Carrier in drawing any such last-mentioned Carriage respectively, there shall not by reason thereof be charged any other or higher Duty than the Duty payable by Schedule (F.) of the said Acts. and Horses drawing such Carriages.

V. And be it further enacted, That all and every the Powers and Provisions contained in or authorized by the said Act passed in the last Session of Parliament, or any Act or Acts therein mentioned, shall be observed, followed, and executed by the several Commissioners, Surveyors, Inspectors, Collectors, and other Officers acting in the Execution of the said Acts and of this Act, or otherwise, for charging, collecting, levying, enforcing Payment, and paying and accounting for the said Duties of Composition hereby made payable for the further Term of One Year, by the half-yearly Instalments and in the Manner aforesaid, to all Intents as if such Contracts and Compositions respectively had been originally entered into, renewed, or continued in force under the said Acts until the Fifth Day of *April* One thousand eight hundred and thirty-two. Powers and Provisions of former Acts to be executed by Commissioners, &c. for the further Term.

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

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