

ANNO UNDECIMO

VICTORIÆ REGINÆ.

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CAP. VIII.

An Act to continue for Three Years the Duties on Profits arising from Property, Professions, Trades, and Offices. [13th *April* 1848.]

Most Gracious Sovereign,

WHEREAS by an Act passed in the Fifth and Sixth Years of Your Majesty's Reign, intituled *An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, until the Sixth Day of* April *One thousand eight hundred and forty-five*, certain Rates and Duties arising from Property, Professions, Trades, and Offices were granted to Your Majesty for a Term therein limited and now expired, and by an Act passed in the Eighth Year of Your Majesty's Reign the same Rates and Duties were continued for a further limited Term, expiring with the Fifth Day of *April* One thousand eight hundred and forty-eight, We, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's public Expences, have freely and voluntarily resolved to continue the said Rates and Duties, and to grant the same to Your Majesty for the Period herein-after limited; and do most humbly beseech Your Majesty that it may be enacted; and be it

5 & 6 Vict. c. 35.

it enacted by the Queen'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 Rates and Duties by the said first-recited Act granted shall be and the same are hereby continued, and shall be charged, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, from and after the Fifth Day of *April* One thousand eight hundred and forty-eight, for the Term of Three Years thence next ensuing, and until the Assessments made or which ought to be made for the last Year of the said Term, or for any preceding Year, shall be completed, collected, levied, and paid.

Rates and Duties granted by recited Act further continued for Three Years.

II. And be it enacted, That the said first-recited Act, and all and every other Act and Acts in force upon or immediately before the Fifth Day of *April* One thousand eight hundred and forty-eight, in relation to the Duties granted by the said first-recited Act, shall severally be continued and remain in full Force and Effect in relation to the Duties hereby continued and granted as aforesaid; and all and every the Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in the said Acts or any of them, and in force as aforesaid, shall (so far as the same shall be consistent with and shall not be superseded by the express Provisions of this Act) severally and respectively be duly observed, practised, applied, and put in execution in relation to the said Duties hereby continued and granted, as well during the Term herein limited as after the Expiration thereof respectively, for assessing, levying, recovering, paying, deducting, and accounting for the said Duties and all Arrears thereof, and for re-assessing the same in default of Payment, and for the suing for, adjudging, and recovering any Penalty which shall have been or may be incurred in relation to the said Duties, as fully and effectually to all Intents and Purposes as if the same Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties hereby continued and granted as aforesaid.

The several Acts continued in force.

III. And whereas under and by virtue of the said recited Acts the Assessments made for the Year commencing from and after the Fifth Day of *April* One thousand eight hundred and forty-five of the Duties chargeable under the respective Schedules (A.) and (B.) of the said first-recited Act were continued in force for Three successive Years, and it is expedient that the Assessments of the Duties chargeable under the same Schedules by virtue of this Act should in like Manner be in force for the Term herein-after mentioned; be it enacted, That the Assessments to be made for the Year commencing from the Fifth Day of *April* One thousand eight hundred and forty-eight of the several Duties chargeable under the said respective Schedules (A.) and (B.), by virtue of this Act, shall respectively be and remain in force for Three successive Years, under and subject to the same Rules, Regulations, and Conditions as are specified in the said first-recited Act with reference to the Assessments made under the same Schedules for the Period of Three Years in the said first-recited

Assessments under Schedules (A.) and (B.) for the Year 1848 to be in force for Three Years.

recited Act mentioned: Provided always, that the respective Commissioners acting in the Execution of the said Acts shall cause fresh Duplicates of the said Assessments to be made out for the Second and Third Years respectively of the said Term for which the said Duties are continued by this Act, and such Duplicates to be delivered, together with Warrants under their Hands and Seals, to the Collectors to be appointed for collecting and levying the said Duties for the said Second and Third Years respectively, any thing in the said first-recited Act contained to the contrary notwithstanding.

Power to compound for Duties under Schedule (D.) continued.

IV. And whereas Contracts for Compositions for the Duties chargeable under Schedule (D.) of the said first-recited Act have been entered into, pursuant to the Powers given by the said recited Act in that Behalf, for a Term expiring with the Fifth Day of *April* One thousand eight hundred and forty-eight, and it is expedient to renew and continue the Powers of the Commissioners to enter into new Contracts for such Compositions for the Term limited by this Act; be it enacted, That it shall be lawful for the Commissioners for Special Purposes in the said first-recited Act mentioned to contract and agree for a Composition for the Duties chargeable under the said last-mentioned Schedule by virtue of this Act with any Person who may be desirous of compounding for the same for the Period of Three Years, to commence from the Fifth Day of *April* One thousand eight hundred and forty-eight, under and subject to the Rules, Regulations, and Conditions specified in the said first-recited Act with reference to the Compositions thereby authorized to be made for the Duties chargeable under the same Schedule for the Term in the said first-recited Act mentioned.

Act may be amended,&c.

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

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