

Anno Regni VICTORIÆ, Britanniarum Reginæ, Decimo Septimo.

'AT the Parliament begun and holden at *Westminster*, the Fourth Day of *November*, *Anno Domini* 1852, in the Sixteenth Year of the Reign of our Sovereign Lady *VICTORIA*, by the Grace of God, Queen of the United Kingdom of *Great Britain* and *Ireland*, Defender of the Faith: And from thence continued, by several Prorogations, to the Thirty-first Day of *January* 1854; being the Second Session of the Sixteenth Parliament of the United Kingdom of *Great Britain* and *Ireland*.'

CAP. I.

An Act to explain and amend an Act of the last Session relating to the Duties of Assessed Taxes; and to authorize Justices of the Peace in *Ireland* to administer Oaths required in Matters relating to Income Tax.

[17th *February* 1854.]

'WHEREAS an Act was passed in the last Session of Parliament, Chapter Ninety, to repeal certain Duties of Assessed Taxes, and to grant other Duties of the same Description: And whereas by reason of certain Errors and Omissions in the said Act Doubts have arisen as to the Construction and Meaning thereof in some Particulars, and it is expedient to remove such Doubts, and to amend the said Act: And whereas it is also expedient to amend the Act passed in the last Session, Chapter Thirty-four:' Be it enacted and declared 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, as follows: 16 & 17 Vict. c. 90.

I. The Duties described or mentioned and set forth in the Schedule marked (F.) to the said Act annexed as Duties payable annually for all Horses and Mules not charged with Duty under Schedule (E.) of the said Act shall be deemed and are hereby declared to be and to have been granted and made payable by the said Act from and after the Fifth Day of *April* One thousand eight hundred and fifty-four in *England* and *Wales* and *Berwick-upon-Tweed*, and from and after the Twenty-fourth Day of *May* in *Scotland*, notwithstanding the Omission to mention the said Schedule (F.) in Section 2. of the said Act, purporting to enumerate Duties contained in Schedule (F.) of recited Act to be deemed to have been granted and made payable thereby.

enumerate the several Schedules containing the Duties intended to be thereby granted and made payable; and the said Schedule (F.), and the Duties, Rules, Regulations, and Exemptions therein set forth or contained, shall have effect and be in force as if the said Schedule (F.) had been enumerated in the said Section along with the several other Schedules therein mentioned.

Exemption No. 2. in the said Act to extend only to the Duties contained in Schedule (E.) in certain Cases.

II. The Exemption No. 2., under the Head or Title of "Exemptions from the Duties contained in Schedules (E.) and (F.)," in the said Act, shall be deemed and construed and is hereby declared to extend only to exempt any Person from the Duties contained in Schedule (E.) of the said Act for One such Horse as in the said Exemption No. 2. is described, used for riding on the Occasions and in manner therein mentioned; and nothing in the said Exemption shall be deemed or construed to extend to exempt any Person from the Duties contained in Schedule (F.) of the said Act, for any such Horse as aforesaid, except where the same shall be kept for the purpose of Husbandry, and used only for such Purpose, and for riding on the Occasions and in manner in the said Exemption No. 2. mentioned.

Horses used by Common Carriers occasionally conveying Passengers to be charged only under Schedule (F.)

III. For any Horse used by any Common Carrier in drawing any Carriage used by him principally and *bonâ fide* for and in the carrying of Goods, and occasionally only in conveying Passengers for Hire, in the Manner mentioned with respect to such Carriage in Schedule (D.) of the said Act, there shall not by reason of such using be charged any other or higher Duty than the Duty contained in the said Schedule (F.)

Time for giving Notice to determine Compositions extended.

IV. The Time limited by Section Six of the said Act for the giving of Notice to determine any Contract of Composition for the Duties of Assessed Taxes shall be and is hereby extended to the Fifth Day of *April* One thousand eight hundred and fifty-four; and any such Notice as in the said Section Six is mentioned, given on or before the said last-mentioned Day, shall have the same Force and Effect as it would have had if it had been given within the Time limited by the said Section.

Justices of the Peace in Ireland may administer Oaths required by the Acts relating to the Income Tax.

V. And whereas by the several Acts in force relating to the Duties granted by an Act passed in the last Session of Parliament, Chapter Thirty-four, on Profits arising from Property, Professions, Trades, and Offices, divers Oaths are required to be taken by Persons appointed Assessors and Collectors of the said Duties, and by Persons claiming Exemption from or a Return or Repayment of the said Duties under the several Provisions of the said Acts, and by other Persons in relation to the Execution of the said Acts, which said Oaths the Commissioners for Special Purposes and other Commissioners in the said Acts mentioned are respectively authorized to administer; and it is expedient to authorize Her Majesty's Justices of the Peace in *Ireland*, as well as the said Commissioners, to administer the same: Be it enacted, That it shall be lawful for Her Majesty's Justices of the Peace in *Ireland* respectively within their respective Jurisdictions, and any One of them is hereby authorized and empowered, to administer to any such Assessor or Collector or to any other Person any Oath required or authorized by the said several Acts or any of them to be taken in any Matter relating to the Execution of the said Acts.

CAP. II.

An Act to apply the Sum of Eight Millions out of the Consolidated Fund to the Service of the Year One thousand eight hundred and fifty-four.

[23d *March* 1854.]

Most Gracious Sovereign,

'WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United 'Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards making 'good the Supply which we have cheerfully granted to Your Majesty in this Session of 'Parliament, have resolved to grant unto Your Majesty the Sum herein-after mentioned; 'and