CAP. X.

An Act for granting to Her Majesty additional Duties on Profits arising from Property, Professions, Trades, and Offices. [12th *May* 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 raising the necessary Supplies to defray Your Majesty's public Expenses, and making an Addition to the public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be 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 as follows:

Additional Duties to be charged on Property, &c. for the Year commencing on 6th April 1854.

I. There shall be charged, raised, levied, collected, and paid, unto and for the Use of Her Majesty, Her Heirs and Successors, for the Year commencing on the Sixth Day of April One thousand eight hundred and fifty-four, for and in respect of all Property, Profits, and Gains chargeable in or for the said Year with the Rates and Duties granted by the Act passed in the last Session of Parliament, Chapter Thirty-four, additional Rates and Duties amounting to One Moiety of the whole of the Duties which by virtue of the said Act shall be charged and assessed or shall become payable, under any Contract of Composition or otherwise, in respect of such Property, Profits, and Gains respectively for the said Year; and the whole Amount of the said additional Duties shall be collected and paid with and over and above the First Moiety of the Duties assessed or charged by virtue of the said Act for the Year aforesaid.

Duties to be assessed and raised under the Provisions of recited Acts.

II. The said Duties hereby granted shall be charged, raised, levied, and collected under the Regulations and Provisions of the said Act passed in the last Session of Parliament, and of the several Acts therein mentioned or referred to; and all Powers, Authorities, Rules, Regulations, Penalties, Clauses, Matters, and Things contained in or enacted by the said several Acts, and in force with respect to the Duties granted by the said first-mentioned Act, shall (so far as the same are or may be applicable consistently with the express Provisions of this Act) respectively be duly observed, applied, and put in execution for charging, raising, levying, collecting, receiving, accounting for, and securing the said Duties hereby granted, and otherwise relating thereto.

CAP. XI.

An Act to amend the Laws relating to Ministers Money, and the Church Temporalities (*Ireland*) Act. [12th *May* 1854.]

17 & 18 Car. 2. c. 7. (I.)

'WHEREAS by an Act of the Session of the Parliament of *Ireland* holden in the Seventeenth and Eighteenth Years of King *Charles* the Second, Chapter Seven, Provision was made for charging Sums of Money to be paid in every Year to the several Incumbents having Cure of Souls in the several Parishes within the City and Suburbs of *Dublin* and Liberties thereunto adjoining, and other Cities and Towns Corporate in *Ireland*, out of the Houses belonging to the several Parishes, according to the annual Value of such Houses, to be previously ascertained by Commissioners as therein mentioned, and the Sums so allotted and charged were to be received by the Churchwardens, and by them paid to the Incumbents, and Power was thereby given to the Churchwardens, on the Refusal or Delay of Payment by the Inhabitants, to recover such Sums by Distress: And whereas

7 & 8 G. 4. c. 34.

by an Act passed in the Seventh and Eighth Years of King *George* the Fourth, Chapter Thirty-four, the Incumbents within the City and Suburbs of *Dublin* and Liberties thereunto adjoining, and within other Cities and Towns Corporate in *Ireland*, were authorized to appoint Collectors of all Sums allotted or charged according to the said Act of the Seventeenth and Eighteenth Years of King *Charles* the Second, with such Powers as by

'the last-mentioned Act were given to the Churchwardens: And whereas, from the 'diminished Value of Houses in certain Parts of the said City and Suburbs of *Dublin* and 'the Liberties thereunto adjoining, and of the several other Cities and Towns Corporate in 'Ireland, namely, the Cities and Boroughs of *Cork*, *Limerick*, *Waterford*, *Drogheda*, '*Kilkenny*, *Clonmel*, and *Kinsale*, the Burden of the Sums charged under the said Act of 'King *Charles* the Second, commonly called and herein-after referred to as Ministers 'Money, has become unequal, and from that Cause and from other Causes the Collection of 'the said Ministers Money has been found difficult, and in many Cases oppressive, to the 'poor Inhabitants of the Houses charged therewith, and it is expedient to amend the Law 'in relation thereto:' Be it therefore 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, as follows:

Existing Charges of Ministers Money to cease.

I. From and after the First Day of *October* One thousand eight hundred and fifty-four, the said Act of King *Charles* the Second shall be and is hereby repealed, and no Allotment or Charge of Sums shall thereafter be made under the Provisions thereof: Provided always, that all Arrears of such Ministers Money then due and payable shall and may be paid and recovered as if this Act had not been passed.

The Charge of Ministers Money for the Year ending 31st Dec. 1853 to be ascertained, all Houses rated to the Poor at or under 10*l.* being deducted, and Amounts to be certified to Collector General of Rates, Town Clerks, and Clerks to Boards of Guardians.

II. The Lord Lieutenant of Ireland shall cause to be ascertained, in a Return to be made by Persons to be by him for that Purpose appointed by Commission under the Great Seal of *Ireland*, the Amount payable during the Year ended the Thirty-first Day of *December* One thousand eight hundred and fifty-three for Ministers Money out of each House in each Parish within the said City and Suburbs of *Dublin* and the Liberties thereunto adjoining, and in the said other Cities and Boroughs liable to the Payment of Ministers Money, and in such Portions of Parishes liable to the Payment of Ministers Money as lie outside the Boundaries of the said Cities and Boroughs, distinguishing therein all Sums payable in respect of Houses of and under the annual Value of Ten Pounds (such Value to be estimated in the same Manner in which the same may be or should be estimated for the Purposes of a Rate for the Relief of the Poor), which said Commission shall be returned, under the Hands and Seals of the Commissioners or any Two of them, to the Clerk of the Council of *Ireland* for the Time being; and after the Amount ascertained thereby with respect to each such Parish shall have been approved by the Lord Lieutenant and Privy Council of *Ireland*, the Clerk of the Council shall certify under his Hand to the Collector General of Rates in the City of *Dublin*, and to the respective Clerks to the several and respective Boards of Guardians in whose Unions such Parts of the Suburbs of the City of *Dublin* or of the Liberties thereunto formerly adjoining as are not within the Limits of the Municipal District of *Dublin* are comprised, and the Town Clerk of each of the Cities or Boroughs herein-after mentioned, (that is to say,) *Cork*, *Limerick*, *Waterford*, *Drogheda*, *Kilkenny*, and *Clonmel*, and to the Clerk to the Town Commissioners of *Kinsale*, and to the respective Clerks to the several and respective Boards of Guardians in whose Unions any Portions of such Parishes liable to the Payment of Ministers Money may be comprised, the Amount ascertained and approved with respect to all Houses in each Parish therein respectively of more than the Value of Ten Pounds.

The Sums so certified to be raised in each Parish by means of a Rate upon all Houses now chargeable, except those rated at or under 10*l.*

III. The said Collector General of Rates within the said Municipal District of *Dublin*, and the said Boards of Guardians, and the Council of each of the said Cities or Boroughs of *Cork*, *Limerick*, *Waterford*, *Drogheda*, *Kilkenny*, and *Clonmel*, and the said Town Commissioners of *Kinsale* in their respective Districts, shall cause to be raised in each Parish now liable to the Payment of Ministers Money, in every Year, in Two equal Sums, the Amount so ascertained, approved, and certified with respect to such Parish, by means of a Rate to be assessed and levied on all Houses, save as hereafter mentioned, situate in each such Parish respectively now liable to the Payment of Ministers Money, and of the rated Value of more than Ten Pounds, provided that no House shall be liable to a greater annual Payment for such Rate than it is now liable to pay for Ministers Money, and that no uninhabited House shall be liable to be rated for the Period during which it shall be uninhabited, nor shall any Rate be payable in respect of such House during such Period; and, subject as aforesaid, the Rates to be so assessed shall, by the said Collector General, be assessed, levied, and collected in the same Manner and under and subject to the same Provisions as the Rates now assessed, levied,

levied, and collected by him, and shall, by the respective Councils of the said Cities and Boroughs, be assessed, levied, and collected in the same Manner and under and subject to the same Provisions as the Borough Rate, and shall in the Town or Borough of *Kinsale* be assessed, levied, and collected in the same Manner and under and subject to the Provisions concerning the Rates authorized to be raised and levied under the Act of the Ninth Year of King *George* the Fourth, Chapter Eighty-two, or any Act amending the same; and the Rates to be assessed under this Act by Boards of Guardians shall be assessed, levied, and collected in the same Manner and under and subject to the same Provisions as the Rates for the Relief of the Poor, such Sums to be so raised at such Times as will secure the Payment of the Sums required to be raised in each Half Year to the Paymaster of Civil Services under the Provision herein-after contained before the Twenty-fifth Day of *March* and the Twenty-ninth Day of *September* in every Year, and the First of such half-yearly Sums to be raised and paid over as aforesaid before the Twenty-ninth Day of *September* One thousand eight hundred and fifty-five: Provided always, that no Assessment under this Act shall be made upon the Occupier or Owner of any House rated to the Relief of the Poor upon an Annual Value of Ten Pounds or less than Ten Pounds: Provided also, that it shall be lawful for the Lord Lieutenant of *Ireland* to order and direct that for the Collection of the Rates to be made under this Act, and any Expenses attending the same, such Per-centage shall be allowed upon the Sums actually collected as such Lord Lieutenant may think fit.

Sums raised to be paid over to the Paymaster of Civil Services, and be by him transferred to the Ecclesiastical Commissioners.

IV. The Monies levied under this Act by and under the Authority of the said Councils and Town Commissioners shall be paid to the respective Treasurers of the Cities and Towns in which the same are levied, and the Monies levied under this Act by and under the Authority of the said Boards of Guardians shall be paid to the Treasurers of their respective Unions to a separate Account; and all Monies levied under this Act by such Collector General of Rates, and the Monies to be paid under this Act to the said Treasurers, shall be carried to separate Accounts, and, after deducting such Sums as may be allowed as Per-centage and Expenses as aforesaid, shall be paid by them respectively into the Bank of *Ireland*, to be there placed to a separate Account in the Name of the Paymaster of Civil Services in *Ireland*, to be entitled "Account of Ministers Money," and all Sums to be paid to such Paymaster shall be paid by him to the "Ecclesiastical Commissioners for *Ireland*," and such Commissioners shall keep a separate Account of the Monies so paid to them as aforesaid.

How Monies are to be recovered in case of Default to raise the same by Rates under this Act.

V. In case in any Half Year the Sums due on the Houses liable as aforesaid be not raised and paid over to the Paymaster of Civil Services as aforesaid, the same, or so much thereof as shall not be paid, or shall not arise out of Houses exempt as herein-before provided by reason of being uninhabited, shall, in the Case of such Default with respect to any Parish in the Municipal District of *Dublin*, or in any of the said other Cities or Boroughs herein mentioned, become and be a Debt due to the Crown, and recoverable as such from the said City of *Dublin*, or of such other City or Borough in which the Default may happen; and in the Case of such Default with respect to any Parish in which Rates are to be raised under this Act by Boards of Guardians, the said Sum, or so much thereof as aforesaid, shall become and be a Debt due to the Crown, and recoverable as such from such Board of Guardians; and the Lord Lieutenant of *Ireland* shall order all Sums which shall become due to the Crown as aforesaid to be recovered and paid to the Ecclesiastical Commissioners for *Ireland*; and it shall be lawful for the said Councils, Town Commissioners, and Boards of Guardians to recover the Sums so recovered from them as aforesaid from the defaulting Occupiers or Owners of the Houses in respect of which such Default has accrued, according to the respective separate Liability of such Occupiers or Owners.

Owners or Occupiers may redeem.

VI. It shall be lawful for the Owner or Occupier of any House liable to be rated under this Act to redeem the Rates to which such House may so be liable, on Payment to the said Paymaster of Civil Services of all Arrears (if any) of such Rates, and of such Sum, not exceeding Fourteen Times the annual Amount at which such House may be liable to be rated under this Act, as may be fixed and settled by the Ecclesiastical Commissioners with the Assent of the Lord Lieutenant in Council; and from and after such Redemption such House shall cease to be rated under this Act; and in case the said Rate be purchased and

redeemed by the Owner he may add the Amount thereof to the Rent of the House, and shall be entitled to recover the same in the same Manner and with the like Powers as the Rent is recoverable.

Redemption Monies to be paid to Ecclesiastical Commissioners in like Manner as Monies arising from Rates.

VII. All Redemption Monies which shall be so paid to the said Paymaster of Civil Services shall be paid by him to the said Ecclesiastical Commissioners for *Ireland* in like Manner as herein provided with respect to Monies arising from Rates under this Act.

Ecclesiastical Commissioners to pay to Incumbents 75*l.* per Cent. on the Sum payable for Ministers Money during the Year 1853.

VIII. The Ecclesiastical Commissioners for *Ireland* shall pay to the several Incumbents for the Time being of the Parishes now liable to the Payments of Ministers Money under the said Act of the Seventeenth and Eighteenth Years of King *Charles* the Second, by quarterly Payments on the First Day of *January*, the First Day of *April*, the First Day of *July*, and the First Day of *October* in every Year, a yearly Sum, to be computed after the Rate of Seventy-five Pounds for every One hundred Pounds of the Sum payable in such Parishes respectively for Ministers Money during the Year One thousand eight hundred and fifty-three, the first of such Payments to be made on the First Day of *January* One thousand eight hundred and fifty-five; anything in an Act passed in the Session of the Third and Fourth Years of the Reign of King *William* the Fourth, Chapter Thirty-seven, or any Act amending the same, to the contrary notwithstanding: Provided always, that, in every Case where the Revenues of any such Benefice may be charged with the Payment of Curates and such other Charges as are allowed to be deducted in fixing the net Income of Benefices taxable to the Ecclesiastical Commissioners, the Portion of the gross Revenue employed in defraying such Charges shall not be reduced to the aforesaid Seventy-five *per Cent.*, but shall be paid in full, *Cent. per Cent.*, (that is to say,) that the said Ecclesiastical Commissioners shall pay to the Incumbents of such Benefices respectively, in addition to the aforesaid Seventy-five *per Cent.*, and in like quarterly Proportions, but exempt from Taxation, a further Sum after the Rate of Twenty-five Pounds for every One hundred Pounds actually expended by such Incumbents in defraying such Charges.

Ecclesiastical Commissioners may invest Monies.

IX. The said Ecclesiastical Commissioners shall, from Time to Time, at their Discretion, invest all or any Part of such Monies as shall at any Time by or under the Provisions of this Act be paid to them as aforesaid in the Purchase of Government or Parliamentary Funds, Stocks, or Securities, and no other, either in *England* or *Ireland*, and from Time to Time change, transfer, or sell out such Stocks, Funds, or Securities, or any Part thereof, and reinvest the Produce thereof, as they may find necessary or convenient.

Funds in Hands of Ecclesiastical Commissioners may be applied for the Augmentation of Benefices, or increasing the Number of Clergymen in said Cities and Towns.

X. It shall and may be lawful for the said Ecclesiastical Commissioners, when and as in their Judgment it may be proper, but with the previous Approval of the Lord Lieutenant of *Ireland* in Council, to apply any Monies which may be in their Hands or at their Disposal (after answering and providing for the Payments to be made by them under this Act to the Incumbents for the Time being of the Parishes now liable to the Payment of Ministers Money) for the Augmentation of the Incomes of Incumbents having Cure of Souls, or for increasing the Number of Officiating Clergymen of the Established Church within the said City and Suburbs of *Dublin* and Liberties thereunto adjoining, and the said other Cities and Boroughs now liable to the Payment of Ministers Money.

Nonpayment of Rate not to prevent Persons being admitted Burgesses, &c.

XI. The said Rate shall not be deemed to be a Cess Rate or Tax the Payment of which is necessary to enable any Occupier or other Person to be admitted or enrolled as a Burgess of any City or Corporate Town in *Ireland*, or to vote at any Election of Municipal Commissioners in any Town in *Ireland*.