CAP. VI.

An Act to reduce the Rates of Duty on Profits arising from Property, Professions, Trades, and Offices. [21st *March* 1857.]

'WHEREAS under and by virtue of the several Acts now in force relating to the Income Tax certain Rates of Duty have been granted for and in respect of all Property, Profits, and Gains in the said Acts specified, and the aggregate Amount of such Rates chargeable for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven is the Rate of One Shilling and Fourpence for every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains respectively, subject to certain Deductions, Abatements, and Relief in the several Cases in the said Acts specified: And whereas it is expedient to reduce the said Rates of Duty for the Year commencing as aforesaid:' 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:

Reduced Rate of 7*d.* in the Pound to be charged for the Year commencing from the 5th April 1857.

I. In lieu of the Rates of Duty chargeable under the several Acts in force relating to the Income Tax for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven, there shall be charged, raised, collected, and paid, for the Use of Her Majesty, Her Heirs and Successors, for and in respect of all Property, Profits, and Gains chargeable under the said several Acts, the reduced Rate of Sevenpence for every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains; subject to a further Reduction of the Rates now in force, in the same Proportion that the Rate of Sevenpence bears to the Rate of One Shilling and Fourpence, in the several Cases mentioned or referred to in the Second Section of the Act passed in the Eighteenth Year of Her Majesty's Reign, Chapter Twenty: Provided nevertheless, that where under the last-mentioned Enactment any Person is now chargeable with the Rate of Elevenpence Halfpenny for every Twenty Shillings of his Property, Profits, and Gains, he shall be chargeable, for the Year commencing as aforesaid, at the Rate of Fivepence for every Twenty Shillings of his Profits and Gains.

CAP. VII.

An Act to indemnify such Persons in the United Kingdom as have omitted to qualify themselves for Offices and Employments, and to extend the Time limited for those Purposes respectively. [21st *March* 1857.]

'WHEREAS divers Persons who, on account of their Offices, Places, Employments, or Professions, or any other Cause or Occasion, ought to have taken and subscribed the Oaths or Assurance respectively appointed to be by such Persons taken and subscribed in and by an Act of the First Year of King *George* the First, Statute Two, Chapter Thirteen; or to have qualified themselves according to an Act of the Thirteenth Year of King *Charles* the Second, Statute Two, Chapter One; or according to an Act of the Twenty-fifth Year of King *Charles* the Second, Chapter Two; or according to an Act of the Thirtieth Year of King *Charles* the Second, Statute Two; or according to an Act of the Eighth Year of King *George* the First, Chapter Six; or according to an Act of the Ninth Year of King *George* the Second, Chapter Twenty-six; or according to an Act of the Eighteenth Year of King *George* the Second, Chapter Twenty; or according to an Act of the Sixth Year of King *George* the Third, Chapter Fifty-three; or according to an Act of the Ninth Year of King *George* the Fourth, Chapter Seventeen; or according to an Act of the Tenth Year of King *George* the Fourth, Chapter Seven, so far only as the said Act relates to any Civil or Military Offices, or Places of Trust, or Places of Profit, or Corporate Offices, have, through Ignorance of the Law, Absence, or some unavoidable Accident, omitted to take and subscribe the Oaths and Assurance and make and subscribe the Declaration required by the said recited Acts or either of them, or otherwise

1 G. 1. st. 2. c. 13.
13 C. 2. st. 2. c. 1.
25 C. 2. c. 2.
30 C. 2. st. 2.
8 G. 1. c. 6.
9 G. 2. c. 26.
18 G. 2. c. 20.
6 G. 3. c. 53.
9 G. 4. c. 17.
10 G. 4. c. 7.