

ANNO SEPTIMO & OCTAVO

VICTORIÆ REGINÆ.

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CAP. XLVI.

An Act to continue, until the Fifth Day of *April* One thousand eight hundred and forty-six, Compositions for Assessed Taxes; and to amend certain Laws relating to Duties under the Management of the Commissioners of Stamps and Taxes. [29th *July* 1844.]

WHEREAS by an Act passed in the Sixth and Seventh Years of the Reign of Her present Majesty, intituled *An Act to continue, until the Fifth Day of* April *One thousand eight hundred and forty-five, Compositions for Assessed Taxes; and to amend the Laws relating to the Land and Assessed Taxes, and also the Laws relating to the Duties on Profits arising from Property, Professions, Trades, and Offices,* the Compositions for Assessed Taxes entered into or renewed under the Authority of an Act passed in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth were continued until the Fifth Day of *April* One thousand eight hundred and forty-five, and it is expedient to continue the same for the further Term of One Year: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, 6 & 7 Vict. c. 24.

Compositions for Assessed Taxes continued for a further Term of One Year, ending 5th April 1846;

poral, and Commons, in this present Parliament assembled, and by the Authority of the same, That all Contracts of Composition for the Duties of Assessed Taxes now in force shall be and the same are hereby continued in force for a further Term of One Year, to be computed from the Fifth Day of *April* One thousand eight hundred and forty-five, and to determine on the Fifth Day of *April* One thousand eight hundred and forty-six, under the same Rules, Regulations, and Privileges as if such Compositions did not by the Laws now in force expire before the last-mentioned Day; and all the Powers and Provisions of the several Acts relating to or continuing such Compositions, or for collecting or enforcing Payment thereof, shall be extended and applied to the Contracts of Composition continued under this Act, to all Intents and Purposes as if the same had been herein repeated and re-enacted.

except in Cases where Parties shall give Notice to determine the same on the 5th Day of April 1845.

II. Provided always, and be it enacted, That this Act shall not extend to the Contract of Composition of any Person who shall be desirous of determining the same on the Fifth Day of *April* One thousand eight hundred and forty-five, and who shall on or before the Tenth Day of *October* One thousand eight hundred and forty-four give Notice thereof in Writing to the Assessor or Collector of the Parish or Place, or to the Surveyor acting in the Execution of the Acts relating to the Duties of Assessed Taxes for the District in which such Composition shall be payable.

Commissioners of Stamps and Taxes empowered to direct within what Districts and Parishes privileged and other Places shall be rated to the Assessed Taxes and Property Tax.

III. And whereas Difficulties have arisen in carrying into execution the several Acts relating to the Duties of Assessed Taxes, and the Duties on Profits arising from Property, Professions, Trades, and Offices, in divers privileged and other Places, by reason of Doubts as to whether such Places are extra-parochial, or included within or forming Part of any Parish, Tithing, or Place for which separate Assessments of the said Duties have been usually heretofore made; for Remedy whereof be it enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, or any Two or more of them, and they are hereby authorized and empowered, from Time to Time, by any Order in Writing under their Hands, to order and direct that any privileged or other Place, whether extra-parochial or not, but not being itself an entire Parish, shall, for the Purposes of assessing, charging, collecting, and levying the said Duties respectively, and for all other the Purposes of the several Acts aforesaid, be deemed to be within or Part of such District or Division, and within or Part of such Parish, Tithing, Ward, or Place respectively, as shall appear to the said Commissioners to be most convenient and proper for the Purposes aforesaid, and thereupon such privileged or other Place shall be deemed to be within or Part of such District or Division, and within or Part of such Parish, Tithing, Ward, or Place, according to such Order, for all the Purposes aforesaid; and the said respective Duties shall be assessed, charged, raised, collected, and levied within such privileged or other Place, and upon the Occupiers or Inhabitants thereof, by or under the Authority of the Commissioners appointed or authorized to put in execu-

tion the said respective Acts in the District or Division, and by the Assessors, Collectors, or other Officers appointed for the Parish, Tithing, Ward, or Place within or Part of which such privileged or other Place shall be by any such Order as aforesaid declared or directed to be deemed to be, any Law, Statute, or Usage to the contrary notwithstanding: Provided always, that it shall be lawful for the said Commissioners of Stamps and Taxes, or any Two of them, to revoke any such Order, and to substitute any other Order in lieu thereof, from Time to Time as often as it shall appear to the said Commissioners to be expedient so to do: Provided also, that no such Order shall prejudice or affect any Assessment of the said respective Duties for any Year prior to that in which such Order shall be made; but that all such Duties assessed and charged for any previous Year shall be collected, levied, and recovered by the same Persons, under the same Authority, and in like Manner as they would have been if such Order had not been made.

Mode of proceeding to make the Assessments of the Duties in the Year in which any Order is made for annexing any privileged or other Place to a Parish for the Purposes of the said Acts.

IV. And be it enacted, That where before or at the Time of the making of any such Order as aforesaid any Assessment of the said respective Duties or either of them shall have been made for such privileged or other Place as aforesaid, or upon the Occupiers or Inhabitants thereof, in or for the Year in which such Order shall be made, whether the same shall be a separate Assessment for such privileged or other Place, or Part of or included in the Assessment for any Parish, Tithing, Ward, or other Place, in case the Duties so assessed shall not have been previously paid and discharged, the Surveyor of the said Duties shall certify the Particulars of every such Assessment to the Commissioners acting in the Execution of the said Acts respectively for the District, and Parish, Tithing, Ward, or Place, within or Part of which such privileged or other Place shall be by such Order declared or deemed to be; and where at the Time of the making of any such Order as aforesaid no Assessment of the said respective Duties shall have been made for such privileged or other Place as aforesaid, or upon the Occupiers or Inhabitants thereof, in or for the said Year, or in case there shall be any Omission of any Person, Article, Matter, or Thing in or from any such Assessment as last aforesaid which shall have been made, or any insufficient Rate or Amount of Duty charged thereby, it shall be lawful for the Surveyor of the said Duties to certify in like Manner to the said Commissioners the Particulars of any Assessment which ought to be made upon any Occupier or Inhabitant of such privileged or other Place, and of any increased Rate or Amount of Duty which ought to be charged upon any such Occupier or Inhabitant; and in any of the several Cases aforesaid the said Commissioners shall cause the Particulars so certified to them as aforesaid to be inserted or included in or added to the Assessment of the like Duties made or to be made for the same Year in or for the Parish, Tithing, Ward, or Place within or Part of which such privileged or other Place shall be by such Order as aforesaid declared or deemed to be, and shall cause the Duties to be assessed and charged thereon or in respect thereof according to such Certificate, and thereupon the said Duties shall be deemed to

to be Part of the last-mentioned Assessment for all Intents and Purposes whatsoever, and shall be collected, received, levied, accounted for, and paid over by the Collectors or other Persons appointed or to be appointed or authorized to collect, receive, or levy the Duties contained in the said Assessment, without any further or other Warrant or Order in that Behalf: Provided always, that every such Assessment or Charge of Duties made in pursuance of such Certificate of the Surveyor as aforesaid shall be subject to an Appeal by the Party charged with or liable to the Payment of the said Duties, upon his giving Notice in Writing to such Surveyor of his Intention to appeal against such Assessment or Charge within Ten Days after the Particulars thereof shall have been notified to such Party; and every such Appeal shall be heard and determined by the said respective Commissioners within their District at such Time and Place as they shall appoint for that Purpose, of which due Notice shall be given to the Party assessed or charged as aforesaid.

Execution of the Powers of the Acts by the Commissioners declared valid, although not within the Times prescribed for that Purpose.

V. And whereas by the said Acts relating to the said respective Duties the Commissioners for putting the same in execution respectively are required or directed to hold certain Meetings, and to appoint certain Officers, and also to do and perform divers other Acts, Matters, and Things, in the Execution of the Powers and Provisions of the said Acts, before or upon certain Days or Times appointed and prescribed by the said Acts for such Purposes respectively: And whereas, in Cases where the said Commissioners have omitted to put in execution the Powers and Provisions of the said Acts within or at the Times so appointed and prescribed as aforesaid, Doubts have arisen as to the Legality of their Execution of such Powers and Provisions at any subsequent Period, and it is expedient to remove such Doubts; be it therefore enacted, That where in any Case the said respective Commissioners have neglected or omitted, or shall hereafter neglect or omit, to hold any Meeting, or to appoint any Officer, or to do or perform any other Act, Matter, or Thing, in the Execution of the Powers and Provisions of the said Acts respectively, within or at the Time directed, appointed, or prescribed by the said Acts in that Behalf, the holding of such Meeting, and the Appointment of such Officer, and the Performance of any such other Act, Matter, or Thing as aforesaid at any other Time or Times shall, notwithstanding any such Neglect or Omission, be and be deemed to have been respectively as good, valid, and effectual to all Intents and Purposes as if the same respectively had been held, made, done, or performed within or at the Time and according to the Manner and Circumstances directed, appointed, or prescribed as aforesaid, any thing in the said Acts contained to the contrary thereof notwithstanding.

Penalty on Persons refusing to appear before the Commissioners to be

VI. And whereas by the said Acts relating to the said Duties respectively the Commissioners acting in the Execution thereof are required to direct their Precepts to such Inhabitants of each Parish, Ward, or Place, and such Number of them, as they shall think most convenient, to be Presenters and Assessors for such Parish, Ward, or Place, requiring

requiring them to appear before the said Commissioners at such Place and at such Time as they shall appoint, in order that such of the said Inhabitants as the said Commissioners shall think proper may be appointed Assessors of the said several Duties: And whereas it frequently happens that the Persons to whom such Precepts are directed wilfully disobey the same, whereby the Execution of the said Acts is greatly impeded; be it therefore enacted, That if any Person to whom any such Precept as aforesaid shall be directed shall wilfully neglect or refuse to appear before the said respective Commissioners according to the Tenor and Effect thereof, or, having appeared, shall refuse to submit to be appointed an Assessor of the said Duties or of either of them respectively, in the Manner and Form by the Statute in such Case directed and provided, every Person so offending in any such Case as aforesaid shall forfeit and pay for every such Offence the Sum of Ten Pounds, to be recovered and applied in like Manner as any Penalty incurred under the said Acts or any of them may be recovered and applied.

appointed Assessors, or submit to be appointed, 10*l.*

VII. And whereas by an Act passed in the Forty-ninth Year of the Reign of King *George* the Third, intituled *An Act for continuing and making perpetual several Duties of One Shilling and Sixpence, repealed by an Act of the last Session of Parliament, on Offices and Employments of Profit, and on Annuities, Pensions, and Stipends, and thereby granted for One Year to the Twenty-fifth Day of* March *One thousand eight hundred and nine*, certain Rates and Duties of One Shilling and Sixpence respectively specified and contained in the Schedule to the said Act annexed were granted and made payable: And whereas another Act was passed in the same Session of Parliament, to rectify a Mistake in the last-recited Act: And whereas it is expedient to make Provision for the Appointment of Commissioners to execute the said last-recited Acts in certain Cases; be it therefore enacted, That where in any Case there is or shall be any Failure in the Appointment of Commissioners for executing the said recited Acts, whether the same shall proceed from the Want of legal Authority in any Person or Persons to make such Appointment, or from the Neglect or Omission of any Person or Persons having such Authority to appoint such Commissioners, or from any other Cause, it shall be lawful for the Commissioners of Her Majesty's Treasury, or any Three or more of them, from Time to Time, by Writing under their Hands, to appoint Commissioners for putting in execution the said recited Acts passed in the Forty-ninth Year of the Reign of King *George* the Third, and the Powers therein referred to or contained in relation to the said respective Rates and Duties of One Shilling and Sixpence, in the several Departments or Districts throughout *Great Britain;* and such Commissioners so to be appointed as last aforesaid are hereby empowered and required to do all things necessary for putting the said recited Acts in execution with relation to the said respective Rates and Duties, in the like and in as full and ample a Manner as any Commissioners appointed or authorized by or under the Authority of any former Act or Acts could or might at any Time heretofore put in execution the said recited Acts.

Recital of 49 G. 3. c. 32. and c. 110. granting Duties of 1*s.* and 6*d.* on Offices and Employments.

Commissioners of the Treasury empowered to appoint Commissioners for executing the recited Acts, with relation to the said Duties.

Act may be altered this Session.

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

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