

ANNO OCTAVO

VICTORIÆ REGINÆ.

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CAP. IV.

An Act to continue for Three Years the Duties on Profits arising from Property, Professions, Trades, and Offices. [5th *April* 1845.]

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, which will expire after the Fifth Day of *April* One thousand eight hundred and forty-five: 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 mentioned; and do 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, 5 & 6 Vict. c. 35.

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

That the several Rates and Duties by the said 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, for the Term of Three Years, to be computed from the Fifth Day of *April* One thousand eight hundred and forty-five, 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.

The several Acts continued in force.

II. And be it enacted, That the said recited Act, and all and every other Act and Acts now in force in relation to the Duties granted by the said recited Act, shall severally be continued and remain in full Force, and be of the like Effect in all respects, in relation to the Duties hereby continued and granted, as if the said Duties had been originally granted by the said recited Act for a Period which did not expire before the End of the Term for which the same are continued and granted by this Act; 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 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, 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 granted.

Assessments under Schedules (A.) & (B.) for the Year 1845 to be in force for Three Years.

III. And whereas by the said recited Act it was enacted, that the first Assessment of the Duties chargeable under either of the Schedules (A.) or (B.) of the same Act should be and remain in force for the Space of Three Years, which will expire after the Fifth Day of *April* One thousand eight hundred and forty-five; be it enacted, That the Assessments of the same Duties to be made for the Year commencing from and after the said last-mentioned Day shall in like Manner be and remain in force for the Space of Three Years, under and subject to the same Rules, Regulations, and Conditions as are specified in the said recited Act with reference to the Assessments made under the same Schedules for the Period of Three Years in the said Act mentioned.

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

IV. And whereas the Contracts entered into for Compositions for the Duties chargeable under Schedule (D.) of the said recited Act for the Term thereby limited will expire after the Fifth Day of *April* One thousand eight hundred and forty-five, 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 Act mentioned, to contract and agree for a Composition for the said last-mentioned Duties, 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-five, under and subject to the Conditions, Rules, and Regulations specified in the said Act with reference to the Compositions thereby authorized to be made for the same Duties for the Term of Three Years in the said Act mentioned.

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.

Act may be amended this Session.

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