ANNO PRIMO & SECUNDO

GULIELMI IV. REGIS.

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C A P. VII.

An Act to continue Compositions for Assessed Taxes until the Fifth Day of *April* One thousand eight hundred and thirty-three, and to grant Relief in certain Cases. [30th *July* 1831.]

WHEREAS the Duties of Compositions for Assessed Taxes now in force will expire on the Fifth Day of *April* One thousand eight hundred and thirty-two, and it is expedient to continue such Compositions for a further Term of One Year; be it therefore enacted by the King'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, That the several Duties payable under every Contract of Composition for the Duties of Assessed Taxes, and every Contract and Composition respectively now in force, shall be and are hereby respectively continued to His Majesty, to the like annual Amounts now payable, for a further Term of One Year, to determine on the Fifth Day of *April* One thousand eight hundred and thirty-three, to all Intents and under the same Rules and Privileges as if such Compositions did not by the Laws now in force expire before that Day; and all the Powers and Provisions of the several Acts passed relating to and for continuing the Duties of Compositions, and Contracts for collecting the same half-yearly, and for enforcing Payment thereof, shall be extended and applied to the Compositions and Contracts continued under this Act, to all Intents as if the same had been repeated and re-enacted in this Act.

1 W. 4. c. 35.

Compositions extended for a further Term of One Year, ending 5th April 1833;

except in Cases where Parties shall give Notice to determine the same on the 5th of April 1832.

II. Provided always, and be it further enacted, That this Act shall not extend to any Person who shall be desirous of determining his or her Composition on the Fifth Day of *April* One thousand eight hundred and thirty-two, and who shall on or before the Tenth Day of *October* One thousand eight hundred and thirty-one 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.

Exemption to Stage Coach Proprietors, for Helpers in Stables not belonging to Licensed Inns or Public Houses.

III. And whereas the Acts for granting the Duties on Servants contain Exemptions in respect of Ostlers and Helpers in the Stables of Houses licensed to sell Wine, Ale, or other Liquors by Retail, and it is expedient to extend such Exemptions to Servants so employed in the Stables of Proprietors of Stage Coaches not so belonging to such licensed Houses, in the Cases herein mentioned; be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and thirty-one, any Person or Persons duly licensed to keep any Carriage to be used as a Stage Coach or Carriage for the Purpose of conveying Passengers for Hire to and from different Places in *Great Britain*, and who shall duly make a Return and claim the Exemption hereby allowed in the Manner required by the Acts in force, shall be exempt for and in respect of any Ostler or Helper solely and *bonâ fide* employed in the Stables of such last-mentioned licensed Person or Persons, in the Grooming and Care of the Horses, Mares, or Geldings kept and used by him, her, or them for drawing any such Stage Coach or Carriage, and not otherwise.

Exemption for Horses used by licensed Persons for Hire in Carriages drawn by One Horse only.

IV. And whereas by the Laws in force under the Management of the Commissioners of Stamps Persons duly licensed under the Authority of the said Commissioners are made liable to the Payment of certain Rates of Duty for and in respect of any Horse, Mare, or Gelding used by such licensed Persons respectively for drawing any Carriage or Vehicle conveying any Person or Persons for Hire or Profit, not being at separate Fares, as public Stage Coaches: And whereas it is expedient to relieve such licensed Persons in respect of the Duties of Assessed Taxes for the Horse, Mare, or Gelding drawing any such Carriage or Vehicle so licensed and used for Hire, where drawn by One such Horse, Mare, or Gelding only; be it enacted, That from and after the Fifth Day of *April* One thousand eight hundred and thirty-one, where any Person or Persons duly licensed under the Authority of the Commissioners of Stamps shall use or employ any Horse, Mare, or Gelding solely and *bonâ fide* in the drawing any Carriage or Vehicle (not being a public Stage as aforesaid) for conveying any Person or Persons for Hire or Profit, and shall duly pay in respect thereof the Duties imposed by Law on Horses let to Hire under the Management of the said Commissioners, or shall compound for the same according to the Terms and Provisions of the Acts in that Behalf, such Person or Persons shall be exempt from the Duties of Assessed Taxes payable for and in respect of every Horse, Mare, or Gelding so used and employed; provided such Carriage is drawn by One Horse, Mare, or Gelding at a Time, and no more.

V. And

V. And whereas the several Duties on Horses used for riding extend to those kept by Officers in the Army, and allowed for His Majesty's Service, and it has been usual by the Rules of the Public Service to return the Duty for such Horses to each Officer assessed and paying the same: And whereas the Assessment and Collection of the said Duty is attended with unnecessary Expence and Inconvenience; be it further enacted, That in respect of Assessments to be made for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and thirty-one, any Officer belonging, attached to, and serving in any of His Majesty's Forces shall be relieved from Duty for and in respect of any Horse, Mare, or Gelding, Horses, Mares, or Geldings, *bonâ fide* kept and used by him in the Public Service, to such Amount as the said Duty would, had the same continued to be assessed on and paid by such Officers, have been allowed and reimbursed to such Officer out of the Public Revenue by the Rules of the Service: Provided always, that no Discharge of Duty shall in any Case be made unless the Officer claiming the same shall make a due Return to the Assessors and be assessed for the greatest Number of Horses, Mares, and Geldings kept by him, and shall, in his Claim for Allowance to be made in such Return, state his Christian and Surname, Rank, and Regiment or Service to which he may belong or shall have belonged in the Year to which the Claim shall apply, and which Discharges shall be allowed by the respective Commissioners for and in such Amount of Duty, and no more, as would by the Rules of the Public Service have been returned and reimbursed to such Officer paying the same, in like Manner as other Discharges are authorized by the said Acts.

Assessments on Officers in the Army for Horses allowed for the Public Service, to be discharged, on due Returns of all Horses kept by such Officers.

VI. And be it further enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be passed in this present Session of Parliament.

Act may be repealed this Session.

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