

ANNO TERTIO & QUARTO

GULIELMI IV. REGIS.

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CAP. XXXIX.

An Act to reduce certain of the Duties on Dwelling Houses, and to repeal other Duties of Assessed Taxes. [14th *August* 1833.]

WHEREAS by an Act passed in the Forty-eighth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for repealing the Duties of Assessed Taxes, and granting new Duties in lieu thereof, and certain additional Duties to be consolidated therewith; and also for repealing the Stamp Duties on Game Certificates, and granting new Duties in lieu thereof, to be placed under the Management of the Commissioners for the Affairs of Taxes;* and the several other Acts in force for granting and regulating the Assessment of the Duties on inhabited Dwelling Houses, all Shops and Warehouses herein-after described, being Parts of Dwelling Houses occupied by Persons in Trade, are included in the Rent or annual Value of the Dwelling House, and the Household and other Offices: And whereas by an Act passed in the Fourth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for repealing certain of the Duties of Assessed Taxes, for reducing certain other of the said Duties, and for relieving Persons who have compounded for the same,* Persons in Trade became exempt for the Duties chargeable by the said Acts on Windows o Lights for any Number not exceeding Three Windows or Lights in any Shop or Warehouse in the Front or Fronts and on the Ground or Basement Story of every Dwelling House occupied by such Person or Persons in Trade, who should expose to sale or sell any Goods, Wares, or Merchandize in any such Shop or Warehouse: And whereas

48 G. 3. c. 55.

4 G. 4. c. 11.

it is expedient to grant further Relief to Persons in Trade who are assessed for their Dwelling Houses or Tenements which they occupy for the joint Purposes of Residence and carrying on their Trades in such Shops or Warehouses thereof as are described in the said last-mentioned Act: Be it 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 upon all Assessments for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and thirty-three, where any Person in Trade, or Number of Persons in Partnership in Trade, shall be duly assessed to the said Duties on inhabited Dwelling Houses as the Occupier or Occupiers of any Dwelling House or Tenement, and shall reside and dwell in Part thereof only as a Place of Residence, the same Person or Persons using and carrying on his, her, or their Trade in any other Part or Parts of the same Dwelling House or Tenement, (that is to say,) in any Shop or Warehouse in respect of which any Number of Windows not exceeding Three ceased to be and are and shall not be payable under the said Act passed in the Fourth Year of His said late Majesty, it shall and may be lawful for every such Occupier or Occupiers so assessed to claim Exemption from One entire Moiety of the Duties charged by the said Assessment on the Rent or annual Value of such Dwelling House or Tenement, and which shall be allowed in the Manner herein-after mentioned: Provided always, that no Exemption shall be claimed by or granted to any Person or Persons whose Name or Names shall not be conspicuously and legibly painted on or affixed to the Front or Fronts of the Dwelling House or Tenement in respect of which the Exemption shall be claimed as aforesaid.

Relief to Occupiers of Dwelling Houses used partly for Resdience and partly or Trade.

Proviso.

II. And whereas it is also expedient to grant Relief to Occupiers of Dwelling Houses or Tenements of the Rents or annual Values herein-after described, who shall not be entitled to reduced Assessments by the preceding Provision of this Act; be it further enacted, That upon all Assessments in the Cases next herein mentioned, to commence from and after the Fifth Day of *April* One thousand eight hundred and thirty-three, the Duties now payable under the Provisions of the Acts in force for any Dwelling House herein-after described, which shall not fall within the Exemption of the preceding Provision as aforesaid, shall be reduced according to the respective Rents or Values and to the Amounts following; (that is to say,)

Duties reduced on inhabited Dwelling Houses from 10*l.* to 18*l.* where not within the preceding Exemption.

Where the Rent or annual Value of any Dwelling House shall be

	£	s.	d.
£10, the reduced Duties amounting in the whole to the Sum of	0	10	0
£11, the reduced Duties of	0	12	0
£12, the reduced Duties of	0	14	0
£13, the reduced Duties of	0	16	0
£14, the reduced Duties of	0	18	0
£15, the reduced Duties of	1	0	0
£16, the reduced Duties of	1	2	0
£17, the reduced Duties of	1	4	0
and £18, the reduced Duties of	1	6	0

respectively and no more;

all

all which reduced Duties shall be deemed and taken to be Duties payable on inhabited Dwelling Houses, according to the Rules and Provisions of the Acts in force for charging the Duties in respect of inhabited Dwelling Houses before the passing of this Act.

The Exemption from One Moiety of Duties on Dwelling Houses with Shops to extend to Licensed Victuallers.

III. And be it further enacted, That the Exemption from One Moiety of the said Duties on Houses herein-before contained shall be and is hereby extended and applied to the Occupier or Occupiers of every Dwelling House who shall be duly licensed by the Laws in force to sell Beer, Ale, Wine, or other Liquors therein by Retail, although the Room or Rooms thereof in which any such Liquors shall be exposed to sale, sold, drank, or consumed shall not be a Shop or Warehouse described in the said Act passed in the Fourth Year of the Reign of His said late Majesty.

Duties on Travellers, Clerks, Book-keepers, Stewards, Bailiffs, Overseers, Managers, Shopmen, Warehousemen, Porters, or Cellarmen, &c. to cease.

48 G. 3. c. 55.
52 G. 3. c. 93.
2 & 3 W. 4. c. 113.

IV. And be it further enacted, That in respect of all Assessments to be made for any Year commencing as aforesaid the several Rates and Duties granted by the said Act passed in the Forty-eighth Year of the Reign of His said late Majesty King *George* the Third, and also an Act passed in the Fifty-second Year of the Reign last aforesaid, intituled *An Act for granting to His Majesty certain new and additional Duties of Assessed Taxes, and for consolidating the same with the former Duties of Assessed Taxes,* and also an Act passed in the Second and Third Year of the Reign of His present Majesty King *William* the Fourth, intituled *An Act to continue until the Fifth Day of* April *One thousand eight hundred and thirty-four Compositions for the Assessed Taxes, and to grant Relief in certain Cases,* and now payable for Male Persons employed in the Capacities of Riders or Travellers, and of Clerks, Book-keepers or Office-keepers, and of Stewards, Bailiffs, Overseers or Managers, or Clerks, Under Stewards, Bailiffs, Overseers or Managers, and of Shopmen, Warehousemen, Porters, or Cellarmen, or of Grooms, Stable-boys, or Helpers in the Stables, solely and *bonâ fide* employed in their respective Trades or Businesses by any Livery Stable Keeper, Horse-dealer, Postmaster, or any other Person licensed by the Commissioners of Stamps, or by any Person under their Authority, to let Post Horses or Carriages for Hire or Profit, as in the said Acts respectively described, shall severally cease and determine: Provided also, that where any Licensed Victualler in the said Acts described shall employ One Male Person only *bonâ fide* and generally to carry out and deliver any Beer, Ale, or other Liquors to Customers, such Person shall be considered a Porter hereby exempt from Duty, although he may b occasionally employed to wait on Guests.

2 & 3 W. 4. c. 82.

V. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to reduce the Duties now payable in certain Cases on Carriages with less than Four Wheels,* the Duties of Three Pounds Five Shillings theretofore payable were reduced to One Pound Ten Shillings for every Carriage in the said Act described: And whereas it is expedient to repeal the said Act and the reduced Duties thereby payable, and to exempt all such Carriages herein-after described

Recited Act repealed as to Assessments made from April 1833, and the Duties thereby payable to cease; and Carriages described in Numbers 1. and 2. wholly exempted from any Duty.

described from the Payment of any Duty; be it further enacted, That for and in respect of all Assessments to be made for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and thirty-three as aforesaid the said Act shall be and is hereby repealed, and the said reduced Duties thereby payable shall cease and determine; and every Carriage with less than Four Wheels heretofore chargeable with either of the said Duties of Three Pounds Five Shillings or One Pound Ten Shillings respectively, built, constructed, and used within the Regulations next herein-after described, shall not be chargeable with any Duty payable under any Act now in force relating to the Duties of Assessed Taxes; and any Exemptions now in force for a Horse, Mare, Gelding, or Mule *bonâ fide* kept for the Purposes of Husbandry, drawing any Carriage in the said Acts described as a Taxed Cart or Common Stage Cart, shall be and are hereby extended to Carriages exempt from Duty by this Act; (*videlicet*,)

No. 1. Exemption.

1. Every Carriage with less than Four Wheels, kept by any Person or Persons for his or her own Use, and not for Hire or Profit, and drawn by One Horse, Mare, Gelding, or Mule only, and not otherwise, and built and constructed with any Materials (except as herein mentioned) and in any Form, but without any Head or Covering, or any Lining, fixed or not fixed, and without any Spring or Springs of Iron, Steel, or other metallic Substance, or of any Composition of Iron, Steel, or other metallic Substance, either wholly or in part, (other than Iron Tips, Caps, or Swivels, each not exceeding Nine Inches in Length, and at the Extremity only of each Spring of such Carriage), and the original Price of which Carriage, together with the Cushion or Cushions and any other Article or Thing used with or belonging to such Carriage, shall not have exceeded, or the Value whereof shall not at any Time exceed, the Sum of Twenty-one Pounds Sterling; provided that every such Carriage shall have the Christian and Surname or Names and Places of Abode, Occupation, or Calling of the Owner or Owners marked or painted in One or more straight Line or Lines on a Black Ground in White Letters or on a White Ground in Black Letters on the Back Pannel or Back Part of such Carriage, or if there shall be no such Back Pannel or Back Part, then upon the Right or Off Side of the Side Pannel, and if no such Side Pannel, then upon the Right or Off Side Shaft of such Carriage, in Roman Characters and in Words at Length, each of such Letters being at least One Inch in Height, and of a proper and proportionate Breadth:

No. 2. Exemption.

2. Every Carriage with less than Four Wheels, *bonâ fide* built and constructed wholly of Wood and Iron, with any Spring or Springs (wholly or in part of Metal), and without any Covering other than a tilted Covering, and without any Lining, Apron, or Cushion, and with the Seat fixed or suspended by Slings or Braces, such Carriage not being on any

Occasion let or used by the Owner or Owners, or any other Person or Persons, for Hire or Profit, but kept as a Common Stage Cart, and used truly and without Fraud in the Affairs of Husbandry, or in the Carriage of Goods, or in the Course of Trade, although used occasionally for the Purpose of riding therein; provided that every such Common Stage Cart shall have the Christian and Surname or Names, and Residence, Occupation, or Calling of the Owner or Owners, and also the Words "Common Stage Cart," painted thereon in the same Manner as is herein-before prescribed with respect to the Carriage and Exemption Number One.

Exemption for Horses employed by Market Gardeners.

VI. And be it further enacted, That for and in respect of all Assessments to be made for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and thirty-three every Horse, Mare, Gelding, or Mule, *bonâ fide* kept and used by Persons carrying on the Trades or Business of Market Gardeners, in the Cultivation of the Gardens or Lands in their respective Occupations, and in conveying the Produce thereof to or from Market (and whether solely and for such Purposes, or partly therein and partly in the Affairs of Husbandry by the same Persons), shall be deemed and taken to be Husbandry Horses, and shall and are hereby declared to be exempt from the Duty of Ten Shillings and Sixpence now payable, as if such Horses, Mares, Geldings, or Mules were solely kept and used for the Purposes of Husbandry.

Exemption for Dogs solely employed by Shepherds in the Care of Flocks in which they have a direct Interest.

VII. And be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and thirty-three every Person being employed as a Shepherd, and making a Livelihood solely thereby, shall be exempt from the Duty now payable in respect of Dogs next herein-after described; (*videlicet*,) for any Dog or Dogs, not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, which shall be *bonâ fide* kept and employed by such Shepherd solely in the Care of a Flock or Flocks of Sheep which such Shepherd shall tend, and in which he shall have a direct Interest, and not otherwise; provided that Returns shall be made and Exemption claimed for such Dogs as in other Cases under the Provisions of the said Acts in force.

Rules and Provisions of former Acts extended to this Act (except as herein varied).

VIII. And be it further enacted, That all and every the Rules, Provisions, and Regulations contained in any Act or Acts relating to the Duties of Assessed Taxes and Composition for the same shall (except as herein varied) be executed by the several Commissioners, Assessors, Surveyors, and other Officers, and be applied and extended to the Provisions of this Act, and for claiming, ascertaining, and allowing the Exemptions hereby granted for and in respect of Assessments commencing from and after the Fifth Day of *April* One thousand eight hundred and thirty-three, to all Intents and Purposes, as if the same Rules, Provisions, and Regulations were re-enacted by this Act.

IX. And

Act may be amended.

IX. 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.

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