

ANNO QUARTO & QUINTO

GULIELMI IV. REGIS.

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CAP. LIV.

An Act to continue for Five Years, from the Fifth Day of *April* One thousand eight hundred and thirty-five, and to amend the Acts for authorizing a Composition for Assessed Taxes.

[13th *August* 1834.]

WHEREAS under and by virtue of several Acts divers Persons have compounded for their Assessed Taxes in *Great Britain* for a certain Term limited by the said Acts respectively, and their Contracts of Composition have been from Time to Time renewed or continued for a further Term under and by virtue of several other Acts passed for that Purpose; and such Contracts will expire on the Fifth Day of *April* One thousand eight hundred and thirty-five: And whereas it is expedient to relieve such Persons who have so compounded as aforesaid, as well as others who may be willing to compound under the Provisions of this Act, from an annual Assessment, for a further Term herein limited: 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 Assessments made or to be made under and by virtue of the Acts in force at and immediately before the passing of this Act, in relation to such of the Duties of Assessed Taxes as may be comprised in any Composition to be entered into under this Act for the Year to end on the

Assessments for the Year ending 5th April 1835 to remain to the same Amount if

compounded for under this Act for the Term of Five Years.

the Fifth Day of *April* One thousand eight hundred and thirty-five, shall severally be and remain to the same annual Amount in respect of every Person who shall compound for the annual Payment of the said Assessments under this Act for the Term of Five Years, to be computed from the Fifth Day of *April* One thousand eight hundred and thirty-five.

Compositions under former Acts may be renewed.

II. And be it enacted, That the several Compositions entered into under any former Act or Acts, and now in force, on any of the Duties of Assessed Taxes, may, in respect of such of the said Duties as are herein enumerated, be renewed under this Act for the Term of Five Years, to be computed from the said Fifth Day of *April* One thousand eight hundred and thirty-five, in the Manner, and subject to the Terms, Conditions, and Exceptions herein prescribed.

How Contracts of Composition are to be made.

III. And be it enacted, That every new Contract of Composition entered into under this Act shall contain in the Body thereof the Number of Servants, Carriages, Horses, and other Articles of the Establishment upon which Composition shall be made as aforesaid, and shall be made according to the Form set forth in the Schedule to this Act, *mutatis mutandis*.

Enumeration of Articles to be compounded for under this Act.

IV. Provided always, and be it enacted, That no Composition shall be entered into or renewed under this Act for any Duty or Duties of Assessed Taxes other than the Duties on the following Articles, forming the Establishment of the Person so compounding, and retained, employed, kept and used for his own Use, and not for or to the Use, Benefit, or Profit of any other Person, or to be lent or let to Hire; *viz.* the Duties on Servants mentioned in the Schedule of an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, and in the Schedule of another Act passed in the Fifty-second Year of the Reign of the said King, marked (C.) N° I.; on Carriages mentioned in the Schedules of the said Acts respectively marked (D.) N° I. and N° II; on Horses mentioned in the Schedules of the said Acts respectively marked (E.) N° I. and N° III, and (F.) N° I. whether such Horses are subject to the Rates mentioned in the said Acts, or to any reduced Duty by any subsequent Act or Acts; on Dogs mentioned in the Schedule of the said Acts marked (G.); on Persons in respect of using or wearing Hair Powder, mentioned in the Schedule of the said Act passed in the Forty-eighth Year of the said King, marked (I.); and on Persons in respect of using or wearing Armorial Bearings or Ensigns, mentioned in the Schedule of the said last mentioned Act marked (K.); and every such Composition which shall comprise any other Duty or Duties than the Duties enumerated shall be void and of no effect in respect of such other Duties, and for which the Party shall be subject to Assessment as if no such Composition had been entered into, according to the Laws in force relating to such Assessments.

Persons assessed for the Year ending the

V. And be it enacted, That every Person not having compounded under the said former Acts, who shall be duly assessed for the Year ending on the Fifth Day of *April* One thousand eight hundred and

thirty-five to the Rates and Duties chargeable under the Acts relating to Assessed Taxes, is hereby declared to be competent to compound for his Assessed Taxes herein enumerated for the Term of Five Years, to commence from the said Fifth Day of *April* One thousand eight hundred and thirty-five, on the same Amounts annually as shall be assessed on him for the Year ending on the said Fifth Day of *April* One thousand eight hundred and thirty-five, together with an additional annual Duty of One Shilling for every Twenty Shillings of the respective Amounts so assessed, and so after that Rate for any greater or lesser Sum than Twenty Shillings, so as not to include in the said additional Duty any Fraction of One Penny.

5th April 1835 may compound on the Amount assessed in that Year, paying an additional Duty of 5*l.* per Cent.

VI. Provided always, and be it enacted, That no Composition shall be entered into or renewed under this Act with any Person in Trade in respect of any Articles kept for the Purpose of Trade; nor shall any Composition be entered into upon any Assessment charged upon Two or more Persons in Partnership; nor shall any Composition under the said recited Acts with Two or more Partners be renewed under this Act; nor upon any Carriages, Horses, or other Articles let or used for Hire.

Exception as to Taxes in respect of Articles kept for Trade, &c.

VII. And be it enacted, That every Person who is or shall be duly assessed to, or who hath compounded under the said former Acts for his Dwelling House, Warehouse, Shop, or other Premises, in respect of the Windows or Lights therein, for the Year ending on the Fifth Day of *April* One thousand eight hundred and thirty-five, shall be entitled to make or open and keep open, free of Duty, any additional Number of Windows or Lights in his Dwelling House, Warehouse, Shop, or other Premises so assessed or compounded for; and that no Person not so assessed or compounding by reason of his Dwelling House, Warehouse, Shop, or other Premises not containing Seven Windows or Lights, shall be brought into Assessment, or made liable to Rates and Duties, because of the opening of any additional Number of Windows or Lights in such Dwelling House, Warehouse, Shop, or other Premises: Provided always, that if any such Person as aforesaid, whether he shall be assessed or hath compounded, or shall be liable to be assessed as aforesaid, or not, shall erect or build any Addition to such his Dwelling House, Warehouse, Shop, or Premises, or make or open any Communication with any other Tenement or Building adjoining or near thereto, then and in any such Case all the Windows and Lights in such Dwelling House, Warehouse, Shop, or Premises, and in such additional or adjoining Tenement or Building, shall be rated and assessed together to the said Duties, in like Manner as the same would before the passing of this Act be liable to be rated and assessed under any Act or Acts in force.

Persons who have compounded for Window Tax for Year ending 5th April 1835, and Persons not then liable to said Tax, may open additional Windows free of Duty.

Proviso as to Additions to Houses.

VIII. And be it enacted, That every Person, except as herein-after is excepted, who hath compounded, by any Contract now in force under the said former Acts, for any of the Duties of Assessed Taxes herein enumerated, is hereby declared to be competent to renew his former Composition as to so much and such Part thereof as relates to the Duties on the Articles herein enumerated, on the Amount

Compounders on the other Assessed Taxes may renew the same on the Amount charged

thereby, together with a further Duty of 5*l.* per Cent.

Amount of Duty charged and now payable on the same Articles respectively, and comprised in the said former Composition, together with the additional Rate or several additional Rates of Duty of Five *per Centum* also charged therein under the said former Acts in respect of the said Articles, which several Sums shall form the aggregate Amount on which any such Composition may be renewed under this Act; and the following shall be the Terms and Conditions of such Renewal; (that is to say,) where the Person who hath compounded as aforesaid hath not increased his Establishment of Servants, Horses, Carriages, or other Articles upon which such Composition hath been made to such an Extent that the Duties chargeable thereon under an Assessment would exceed by more than One Fourth the total Amount of the Sum now payable on such Contract of Composition, there shall be paid and payable a further additional Duty of One Shilling for every Twenty Shillings of the said aggregate Amount, and so after that Rate for any greater or less Sum than Twenty Shillings, so as not to include any Fraction of One Penny in the said further Duty; and where such Person hath increased such his Establishment beyond the Extent aforesaid, but so that the Duties chargeable thereon under an Assessment would not exceed Double the Sum now payable under such Contract of Composition, there shall be paid and payable the further additional Duty of Two Shillings for every Twenty Shillings of the said aggregate Amount, and so after that Rate for any greater or less Sum than Twenty Shillings, so as not to include any Fraction of One Penny in the said further Duty; and the Duties on Articles not herein enumerated nor compounded for as aforesaid shall continue to be assessed as if this Act had not been made.

Persons desirous of continuing their former Compositions to deliver their Contract or Copy, with Notice, before the 5th April 1835 in England, and before Whitsunday 1835 in Scotland.

IX. And be it enacted, That every Person who is hereby declared to be competent to renew his former Composition under this Act, and shall be desirous so to do, shall, on or before the Fifth Day of *April* One thousand eight hundred and thirty-five in *England*, and on or before the Term of *Whitsunday* in the same Year in *Scotland*, deliver or cause to be delivered to the Commissioners of the District in which such Person shall reside, or to the Clerk of such Commissioners, the Contract of his former Composition, or a true Copy or Certificate thereof, under the Hands of any Two of the Commissioners acting for the Division in which such Contract was entered into, annexing thereto a Notice according to the Form in the Schedule to this Act annexed, declaring his Intention to renew the same, and containing a full, true, and complete Return or List of the greatest Number of Servants, Carriages, Horses, and other Articles of his Establishment chargeable with Duty which shall have been kept and retained or employed by such Person at any Time during the Year commencing from the Fifth Day of *April* One thousand eight hundred and thirty-four,

Persons having compounded and reduced

X. And be it enacted, That if any Person having compounded under the said former Acts shall have reduced his Establishment since entering into such Composition, whereby such Person may be chargeable

chargeable with a lesser Amount of Assessed Taxes for the Year commencing from the Fifth Day of *April* One thousand eight hundred and thirty-five than the Duty compounded for, and shall by reason thereof be desirous of waiving the said Composition, and of entering into a Composition *de novo*, it shall be lawful for him so to do upon giving Notice in Writing of such his Intention to the Surveyor of the said Duties acting for the District in which such Person shall reside, within Three Calendar Months after the passing of this Act, annexing to such Notice a full, true, and complete Return or List of the greatest Number of Articles chargeable with Duty kept and retained or employed by such Person after the Fifth Day of *April* One thousand eight hundred and thirty-four, so that an Assessment may be duly made for the Year to commence from the Fifth Day of *April* One thousand eight hundred and thirty-five on all the Articles chargeable for that Year; and it shall be lawful for the Commissioners (subject to the Examinations in the Manner herein-after provided for Compositions with Persons under this Act who shall not have compounded under the said recited Acts) to enter into Composition under the Provisions of this Act with the Person giving the Notice aforesaid, upon the Amount of such Assessment as aforesaid, with the additional Duty granted thereon by this Act, to all Intents as if such Person had not compounded under the said former Acts.

their Establishments may compound de novo on the Assessment of 1835, on giving Notice within Three Months, and annexing thereto a Return of Articles chargeable.

XI. Provided always, and be it enacted, That nothing herein contained shall authorize the Renewal of any Contract of Composition with any Person who hath since increased his Establishment of Servants, Carriages, Horses, or other Articles upon which such Composition hath been made, so that the Duties chargeable thereon under an Assessment would amount to more than Double the Sum now payable under such Contract of Composition, nor with any Person who hath compounded on a less Amount of Duty than ought to have been included in such Composition; but nevertheless it shall be lawful for the said respective Commissioners in every such Case as aforesaid, after any such Person shall have made a *bonâ fide* Return of the greatest Number of Servants, Carriages, Horses, and other Articles of his Establishment, according to the Laws in force relating to the said Taxes, for the Year to commence from the Fifth Day of *April* One thousand eight hundred and thirty-five, in order to an Assessment thereon for that Year, and who shall be duly assessed for that Year to his Assessed Taxes, to contract and enter into Composition *de novo* with such Person on the Amount assessed for that Year on him in respect of the Articles herein enumerated, together with the additional Duty of Five *per Centum* hereby granted on the Amount of other Assessments compounded for under this Act.

Persons who, since compounding, have increased their Establishments to Double the Amount compounded for, or who have compounded on too small an Amount of Duty, may enter into Compositions de novo.

XII. Provided also, and be it enacted, That no Person who hath compounded under the said former Acts, and who shall give Notice, in pursuance of the said Acts, of his Intention to discontinue any Part of his increased Establishment of Servants, Carriages, Horses, or other Articles, in the Manner provided by the said Acts, shall be allowed to

Persons who have compounded under former Acts, giving Notice of Reduction in

their Establishment, to enter into new Compositions.

renew his former Contract of Composition under this Act, nor to enter into any new Contract of Composition under this Act, except upon the Amount of an Assessment made on a *bonâ fide* Return of the greatest Number of Servants, Carriages, Horses, and other such Articles as aforesaid kept and retained or employed by him in the Year commencing from the Fifth Day of *April* One thousand eight hundred and thirty-four, together with the additional Duty of Five *per Centum* on such Amount, in the same Manner as if such Person had not compounded under the said former Acts, the said Notice, or any thing in the said former Acts or this Act, to the contrary thereof notwithstanding.

Persons beginning to keep or increasing an Establishment in 1834 may compound on the Assessment of the succeeding Year.

XIII. And be it enacted, That every Person who shall have began to keep, use, or employ any Servants, Carriages, Horses, or other Articles before enumerated, or any additional Number thereof, in the Year ending on the said Fifth Day of *April* One thousand eight hundred and thirty-five, and who shall deliver a Statement, as herein-after is required, of the Number of Servants, Carriages, Horses, or other Articles aforesaid, so that an Assessment may be duly made thereon for the Year to commence from the Fifth Day of *April* One thousand eight hundred and thirty-five, is hereby declared to be competent to compound under this Act on the Amount charged in and by such Assessment to be made for the said Year to commence from the said Fifth Day of *April* One thousand eight hundred and thirty-five, on the same Terms and Conditions as if such Person had been so assessed for the preceding Year.

Renewed Composition not to extend to Articles of a different Description than authorized by former Composition.

XIV. Provided also, and be it enacted, That nothing in this Act contained shall be construed to extend any renewed Composition under the same to any Articles of a different Description than is authorized by the Composition entered into under the said former Acts, which shall have been set up or kept since the making of the said Composition, but every such Person shall be assessed for the said Articles as if the said former Composition had not been renewed; but nevertheless it shall be lawful for any such Person who shall have been assessed for the said additional Articles for the Year ending the Fifth Day of *April* One thousand eight hundred and thirty-five, or shall be assessed for the same for the subsequent Year, and who shall renew his former Composition, also to compound for the said additional Articles on the Amount of such Assessment, and the additional Rate granted by this Act, by entering into a separate Contract for the said Articles so assessed.

Compounders, having removed to another Division of Commissioners, may compound therein.

XV. And be it enacted, That every Person who shall have compounded under the said former Acts for the Articles of his Establishment, and shall have removed from the Division where the former Composition was entered into, and who shall be desirous to renew such Composition under this Act in respect of the same Establishment, shall deliver to the Commissioners of the Division where he shall reside the Contract of his former Composition, or a true Copy or Certificate thereof, under the Hands of any Two of the Commissioners entering into the said Contract, annexing thereto a Notice,

according to the Form in the Schedule to this Act annexed, declaring his Intention to renew the same; and it shall then be lawful for the said Commissioners to renew the same, according to the Provisions of this Act, in like Manner as if the said former Composition had been entered into by the Commissioners of the Division where the same is intended to be renewed.

Compounders entitled to the like Privileges of increasing Establishment, &c. as under former Acts.

XVI. And be it enacted, That every Person entering into or renewing any Composition according to the Provisions of this Act, and paying the Amount of the Sums compounded for at the Times and in the Proportions and in manner specified in the said former Acts and in this Act, and doing and performing all other Acts, Matters, and Things required by the said Acts, shall be entitled to the like Privileges of setting up, or retaining and keeping, using or employing, after the Fifth Day of *April* One thousand eight hundred and thirty-five, any additional Article or Articles composing his Establishment, to and for his own Use, but not otherwise, as the Persons compounding under the said former Acts are now entitled to according to the Provisions now in force of the said Acts or any of them, and not otherwise provided by this Act, and shall be exempt from all Assessments on such additional Article or Articles of his Establishment during the Term mentioned in such Composition: Provided always, that no Person who shall compound or renew any Composition under this Act for the Duties on any Dog or Dogs, other than Hounds, shall set up or keep free of Duty any Hound or Hounds, nor shall any Person who shall compound for any less Number of Hounds than Ten set up or keep free of Duty any additional Number of Hounds: Provided also, that the Privileges and Immunities in this Clause mentioned shall not extend to any Article of his Establishment specially excluded by this Act from every Composition to be made or renewed under the same, in which excepted Cases further or increased Charges shall and may be made, and the Fines, Penalties, and Forfeitures incurred under any of the Acts relating to Assessed Taxes shall and may be sued for, prosecuted, and recovered, according to the Provisions of the said several Acts, as fully and effectually as if no such Composition had been made or renewed under this Act.

Exceptions.

As to Persons assessed in Two Places, or who have compounded under former Acts in Places where they are not entitled to compound under this Act.

XVII. And be it enacted, That every Person who shall be assessed for any Servants, Carriages, Horses, or other chargeable Articles aforesaid, for the Year ending the Fifth Day of *April* One thousand eight hundred and thirty-five, in Two or more Places in *Great Britain*, or who shall be assessed for that Year, or shall have compounded under the said former Acts in a different Place than where he is entitled to compound under this Act, shall deliver, or cause to be delivered, to the Commissioners to whom such Application to compound shall be made a Certificate or Certificates under the Hands of the respective Surveyors of the Districts where he shall be so assessed or have compounded under the said Acts, containing the Particulars of such Assessment or Composition in every such other Division or Place, according to such Forms as shall be devised by the Commissioners of Stamps and Taxes pursuant to this Act; and every Com-

Composition entered into or renewed contrary to the Provisions before mentioned shall be vacated and made of no effect by the Judgment of the Commissioners of Stamps and Taxes, on due Proof before them by like Certificate of any such Assessment for the said Year, or of any Composition, under the said Acts, which respectively shall not have been certified to the Commissioners, Parties to any such Composition, nor comprised therein, unless it shall be proved to their Satisfaction respectively that the same has arisen by Error or Mistake; in which Cases the said Commissioners of Stamps and Taxes respectively may consent that a new Composition shall be entered into, to take effect from the Fifth Day of *April* One thousand eight hundred and thirty-five.

Compounders not liable to Penalty of Assessed Tax Acts, except Penalty for Concealment to evade Assessment of Duty.

XVIII. And be it enacted, That every Person compounding as aforesaid, or renewing any Composition under this Act, shall be freed and discharged from any Penalty or Penalties contained in the Acts relating to Assessed Taxes imposed on Persons for Nonperformance of any Matter or Thing required by the said Acts to be done by Persons chargeable to the Duties contained therein, during the Term herein limited, save and except that every such Person who in his Return made under the Acts relating to Assessed Taxes shall conceal any Servant, Carriage, Horse, or other Article herein enumerated, whereby he shall have escaped Assessment for such Servant, Carriage, Horse, or other Article aforesaid, for the Year ending the Fifth Day of *April* One thousand eight hundred and thirty-five, or who in any Statement, List, or Declaration to be delivered under this Act shall conceal any such Article, so that he shall not have caused the same to be comprised in his Composition under this Act, shall be liable to the like Penalty as if such Person had not compounded, and had continued liable to Assessment under the said Acts relating to Assessed Taxes.

Persons occupying Houses or keeping Articles compounded for by other Persons, or set up by other Persons under colour of the Composition, to be liable to Duty.

XIX. And be it enacted, That if any Person who shall not compound under this Act shall, after the Fifth Day of *April* One thousand eight hundred and thirty-five, retain or keep for his own Use any Article chargeable with any Duty under the Acts relating to Assessed Taxes, which hath been compounded for by any other Person, or which hath been set up, retained, used, employed, or kept by such other Person under his Composition, or under colour or pretence thereof, the same Article continuing to belong to the Person so compounding, and which hath not been compounded for by the Person so retaining, using, employing, or keeping the said Article chargeable as aforesaid, nor under his Composition, every such Person so retaining, using, employing, or keeping for his own Use any such Article as aforesaid shall be liable to an Assessment in respect of any such Article as aforesaid in like Manner and to the like Amount as if the same Article had belonged to him, and as if no Composition had been made by such other Person; and on due Proof before the Commissioners that the same hath been done with Intent to defraud the Revenue, every such Person shall be assessed in Treble the Amount of Duty payable as aforesaid.

Intent to defraud, Treble the Amount of Duty.

XX. And

Persons procuring a Contract to be entered into to a less Amount than ought to be included, the Contract to be void, and the Offender to forfeit 50*l.*

XX. And be it enacted, That if any Person shall by Fraud or Covin cause or procure the Assessment on which any Contract of Composition shall be entered into under this Act to be made on a lesser Amount of Duty than ought to be charged on him, or by any the Ways or Means in this Act mentioned shall cause or procure any Contract of Composition under this Act to be entered into, or any Contract of Composition entered into under the said former Acts or any of them to be renewed under this Act, on a lesser Amount of Duty than ought to be included in the Contract of Composition under this Act, every Contract so entered into or renewed under this Act shall be void and of no effect; and every Person so offending shall forfeit the Sum of Fifty Pounds, to be sued for, recovered, and applied as any Penalty contained in the Acts relating to Assessed Taxes may be sued for, recovered, and applied.

Persons having diminished their Establishment during their Residence out of Great Britain not entitled to compound.

XXI. And be it enacted, That no Composition for Assessed Taxes shall be entered into or renewed under this Act with any Person who shall have resided out of *Great Britain* before the passing of this Act for a temporary Purpose only, and who shall have ceased to be assessed to the said Duties, or shall have been assessed to a lesser Amount, during such his Residence out of *Great Britain*, and who shall be assessed to the said Duties on a lesser Amount than he was assessed before his Departure from *Great Britain* for the said Year ending the Fifth Day of *April* One thousand eight hundred and thirty-five, nor with any Person who shall be out of *Great Britain* at the Time of executing this Act.

In Cases of Sickness, Persons may sign their Contracts in the Presence of the Collector.

XXII. And be it enacted, That any Person residing within *Great Britain* may, in Cases of Sickness or Infirmity, or other reasonable Cause, with the Consent of the said respective Commissioners, execute such Contract in the Presence of the Collectors of Assessed Taxes, or One of them, acting for the Parish or Place where the Person compounding shall reside, any thing in the said former Acts or this Act to the contrary notwithstanding: Provided also, that every such Collector shall testify the Execution of such Contract by signing the same in the Presence of the Party so contracting: Provided also, that any Person duly assessed in *Great Britain* for the Year ending the Fifth Day of *April* One thousand eight hundred and thirty-five, and entitled to compound under this Act, but residing in *Ireland* at the Time of executing the Contract of his or her Composition by the respective Commissioners under this Act, may execute such Contract by his or her lawful Attorney duly constituted, the said Power of Attorney being first delivered to the said respective Commissioners for that Purpose, which Contract so executed shall be of the like Force and Effect as if the Party compounding had personally executed the same.

Compositions with Persons afterwards succeeding to Estates, and keeping larger Esta-

XXIII. And be it enacted, That every Composition entered into or renewed under this Act in respect of Servants, Carriages, Horses, or other Articles before enumerated, with any Person herein-after described, shall cease and determine at the respective Times herein-after mentioned; (that is to say,) if any Person who shall compound or renew any Composition under this Act shall afterwards come into Possession

blishments, to cease, with Power to compound on the Assessment.

Possession of any Estate, Real or Personal, or become entitled to the Rents or Profits of any Estate, Real or Personal, upon the Death of any Person, whether by Descent, Gift, or Settlement, or by virtue or in pursuance of any Devise or Legacy, or under the Statute for the Distribution of Estates of Intestates, and shall thereupon retain any Servants, Carriages, Horses, or other Articles aforesaid forming the Establishment of the Person so dying, or shall keep any other Servants, Carriages, Horses, or other Articles aforesaid of the same Description and chargeable to the like Duties by the said Acts relating to Assessed Taxes, in lieu and in the place of the like Articles kept by the Person so dying, or any Part thereof, or who at any Time after he shall come into the Possession of or be entitled unto the Rents or Profits of any such Estate by any the Means aforesaid, and during the Term herein limited for the Continuance of such Compositions as last aforesaid, begin to keep any greater Number of Servants, Carriages, Horses, or other Articles aforesaid than hath been compounded for by him, the Duties on which increased Number, according to the Acts relating to Assessed Taxes, amount unto One Fourth Part of the Amount of Duty so compounded for, then and in every such Case the Compositions entered into under this Act by any such Person herein-before described shall respectively cease and determine at the End of the Year of Assessment, according to the Acts relating to Assessed Taxes, in which any such Increase of his Establishment shall take place; also if any Person shall intermarry after entering into or renewing any Composition under this Act, and entered into by the Husband and Wife, or either of them, and the Husband shall by such Marriage come into the Possession or to the Use or Enjoyment of the Rents or Profits of any Estate, Real or Personal, belonging to his Wife before Marriage, whether upon such Marriage the Husband shall acquire any Interest in Law or Equity in such Estate or not, or whether the said Estate shall remain in or be vested to the sole Use of the Wife or not, in case the Husband shall upon such Marriage retain or keep any Servants, Carriages, Horses, or other Articles herein enumerated, kept by or belonging to his Wife before Marriage, or in case the Wife shall after such Marriage retain her former Establishment, or any Part thereof, or in case the Husband or Wife shall upon such Marriage begin to keep any other Servants, Carriages, Horses, or other Articles herein enumerated, of the same Description and chargeable to the like Duties by the said Acts relating to Assessed Taxes, in lieu and in the place of the Establishment of the Wife before Marriage or any Part thereof, or so that the separate Establishment of either Husband or Wife, or their joint Establishment, would have been assessable on the Husband if no Composition had been entered into or renewed, to an Amount of Duty exceeding One Fourth Part of such Composition, then and in every such Case the Composition entered into or renewed under this Act by any such Persons, or either of them, so intermarrying and keeping any such Establishment as aforesaid, shall cease and determine at the End of the Year of Assessment in which such increased Establishment shall begin to be kept; but nevertheless it shall be lawful for the respective Commissioners in every such Case, after such Person shall have made a *bonâ fide* Return of the greatest

greatest Number of Servants, Carriages, Horses, and other Articles of his or her Establishment charged with any Duty of Assessed Taxes, according to the Laws in force relating to the said Taxes, for the Year next after the Determination of such Composition, in order to an Assessment thereon for that Year, and who shall be duly assessed for that Year to his or her Assessed Taxes, to contract and enter into Composition *de novo* with any such Person for the Remainder of the Term then to come and unexpired on the Amount so assessed on him or her for that Year, together with the additional Duty hereby granted on the Amounts of other Assessments to be compounded for under this Act.

Commissioners and other Officers acting under the former Composition Acts to act in like Manner in the Execution of this Act.

XXIV. And be it enacted, That the several Persons who for the Time being shall be Commissioners for putting in execution the Acts relating to Assessed Taxes shall be Commissioners for putting in execution this Act, and the Powers herein referred to or contained, in all and every the respective Counties, Ridings, Divisions, Shires, and Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places in *Great Britain;* and the several Assessors, Collectors, Surveyors, Inspectors, and Inspectors General for the Time being, appointed or to be appointed to put into execution the said Acts, shall respectively be Assessors, Collectors, Surveyors, Inspectors, and Inspectors General to put in execution this Act within the Limits of their respective Divisions, Districts, and Places to which they are or shall be appointed; and the respective Commissioners and other Persons authorized by the said former Acts to contract and agree for such Compositions, or to do or perform any other Matter or Thing for carrying the said Acts into execution, shall severally and respectively contract and agree for the Compositions to be entered into or renewed under this Act, and shall do and perform all such other Matters and Things as are required to be done and performed in the Execution of this Act, within the Limits of their respective Jurisdictions; and all the Powers and Authorities given and granted to them by or under the said former Acts or any of them shall and they are hereby declared to be revived and continued, for and during the Term herein limited, in as ample and effectual Manner as if the same Powers and Authorities were expressly re-enacted by this Act, and shall severally be applied, construed, deemed, and taken to belong to this Act, as Part thereof, in like Manner as if the same had been herein expressly given, granted, and applied by this Act; and the said Commissioners and others before mentioned are hereby empowered and required to do and perform all Things necessary for putting this Act in execution in the like and in as full and ample a Manner as they or any of them are or were authorized to put in execution the said former Acts.

Provisions of former Acts to remain in force.

XXV. And be it enacted, That all and every the Provisions, Directions, Rules, Regulations, Methods, Clauses, Penalties, Matters, and Things contained in any former Act or Acts, and now in force, although expressly applied to the Compositions made or renewed under the said Acts or any of them, shall severally and respectively be construed and deemed to apply to the Compositions to be entered into or renewed under this Act, and (except where other Provisions, Directions,

Directions, Rules, Regulations, Methods, Clauses, Penalties, Matters, and Things are substituted in and by this Act,) shall severally and respectively be used and practised in ascertaining the Amount on which any Composition is to be made, and the additional Rate to be imposed thereon, and in doing and performing all other Matters and Things necessary for carrying this Act into execution, and shall be construed, deemed, and taken to belong to this Act, as Part thereof, and shall respectively be applied and enforced for the raising, levying, paying, and accounting for the Monies to arise under this Act, and for the Prevention and Punishment of Fraud, Imposition, and Evasion, in like Manner as if the same were severally repeated in and expressly applied to the Provisions of this Act; and where other Provisions, Directions, Rules, Regulations, Methods, Clauses, Penalties, Matters, or Things are substituted by this Act in lieu of any Provisions, Directions, Rules, Regulations, Methods, Clauses, Penalties, Matters, or Things contained in the said former Acts, the same respectively shall be construed, used, and applied in such Manner and to the like Effect in all respects as if the said former Acts and this Act had been incorporated, and as if this Act had expressly abrogated and made void the several Parts of the said former Acts in lieu whereof any Part or Parts of this Act are or is substituted.

Limitation of Time for executing the Powers of former Acts extended to this Act.

XXVI. And be it enacted, That where the said former Acts contain any Period or Limitation of Time for the doing or performing of any Act, Matter, or Thing therein required, the Powers and Authorities of the said Acts shall be used and practised for the doing and performing the like Acts, Matters, and Things required by this Act, observing therein the Period or Limitation of Time expressed in this Act.

Persons intending to compound to give Notice thereof, together with a Statement of the Articles of Composition.

XXVII. And be it enacted, That every Person who is hereby declared to be competent to compound under this Act, and shall be desirous so to do, shall, on or before the Fifth Day of *April* One thousand eight hundred and thirty-five in *England*, and on or before the Term of *Whitsunday* in the same Year in *Scotland*, deliver or cause to be delivered, free of Charge, to the Surveyor of the District acting for the Parish or Place where such Person shall reside, a Notice in Writing according to the Form in the Schedule to this Act annexed, declaring his Intention to take the Benefit of this Act, which Notice shall be signed, and bear Date on the Day of such Signature, by such Person (or by some authorized Agent on his Behalf, residing in such District, and declaring therein the Place of his Residence,) in the Presence of One or more of the Assessors or Collectors of the said Duties for the same Parish or Place where the Person intending to compound shall reside, or in the Presence of such Surveyor, who respectively shall attest such Signature by signing the same with his proper Name; and every such Notice shall contain the Number and Description of the Articles on which such Person shall intend to compound, which Notices shall be in the Form in the Schedule to this Act annexed; and all such Notices shall and may be retained in the Hands of the said Surveyors respectively until the Expiration of Two Calendar Months after Delivery thereof; and

every such Surveyor shall carefully and diligently inspect and examine every Assessment, and every Contract of Composition entered into under the said former Acts, relating to the Persons so applying respectively, and also the Notices delivered by such Persons under the said Acts to discontinue any increased Establishment set up under any such Contract, or any Part thereof, and after such Examination thereof every such Surveyor shall from Time to Time, within the said Period of Two Calendar Months, deliver the same to and therewith certify to the respective Commissioners authorized by this Act to contract for such Compositions for the Parishes or Places where such Applications shall have been made, either his Satisfaction with the Notices delivered in such Cases, or his Objection thereto, together with the particular Article or Articles omitted, and the Amount of Duty on which such Composition ought to be made; and no Composition shall be entered into or renewed in any of the Cases so objected to until a full and complete Return shall be made of every Article chargeable with Duty on which the Composition ought to be made under the Provisions of this Act; and every Composition entered into or renewed contrary to the Provisions of this Act shall be void and of no effect, and the Person entering into or renewing the same shall be liable to Assessment according to the Provisions of the Acts in force relating to Assessed Taxes, as if no Composition had been entered into or renewed, and to the Charge of the respective Surveyors to be made under the Authority and subject to the Provisions of the said last-mentioned Acts.

Errors or Mistakes in Compositions may be amended.

XXVIII. Provided always, and be it enacted, That in every Case where by any Error or Mistake the just Amount of Duty on which the Person compounding ought to compound, or the additional Rate thereon, shall not be duly inserted or calculated in the Contract of Composition, it shall be lawful for the Commissioners of Stamps and Taxes, by Certificate under the Hands of any Two or more of them directed to the Commissioners of the Division by whom such Composition was made, to cause the same to be amended, or a new Contract made and executed, in such Manner as may seem to them expedient to obviate such Error or Mistake, and conformable to the true Intent and Meaning of this Act; and the said respective Commissioners to whom such Certificate shall be directed shall cause the same to be amended accordingly.

The Monies arising by Compositions to be paid into the Consolidated Fund.

XXIX. And be it enacted, That all the Monies arising by Compositions entered into or renewed under the said former Acts or this Act (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, to the Account of Assessed Taxes in *Great Britain*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Construction of Words.

XXX. And be it enacted, That the Word "Horse" or "Horses," wherever the same occurs in this Act, shall respectively be construed to mean and include any Mare or Gelding or Mares or Geldings, as well

well as any Horse or Horses; and that wherever in this Act any Word is used importing the Singular Number or Masculine Gender only, yet such Word importing the Singular Number shall be construed to extend and be applied to several Persons or Things as well as to One Person or Thing, and such Word importing the Masculine Gender shall be construed to extend and be applied to Females as well as Males, unless in the several Cases aforesaid, or any of them, it be otherwise specially provided, or there be something in the Subject or Context repugnant to such Constructions.

Schedule annexed to be deemed Part of Act. How Form shall be used.

XXXI. And be it enacted, That the Schedule hereunto annexed shall be deemed a Part of this Act, as if the same had been inserted herein under a special Enactment: Provided always, that it shall be lawful for the Commissioners of this Act to use the said Form, as well where the Composition shall comprise all the Duties therein mentioned, or a Part or Parts thereof only, striking out all such Part or Parts thereof as may not relate to the Duties not intended to be included therein.

The

The SCHEDULE to which this Act refers.

No. 1.

Notice to be used by Persons desirous of compounding for their Assessed Taxes.

To Surveyor acting for the Parish of in the Division of in the County of and to the Commissioners acting for the said Division.

Take Notice, That I am desirous of compounding for Assessed Taxes under the Powers, Conditions, and Provisions of an Act passed in the Fifth Year of the Reign of King William the Fourth on my Establishment in the said of ; the Particulars of which are as follows; viz^{t}.

Establishment.		Number.
Servants - - - - -	Schedule C. N° I.	
Four-wheel Carriages - - -	Schedule D. N° I.	
Two-wheel Carriages - - - -	Schedule D. N° II.	
Horses for Riding - - - -	Schedule E. N° I.	
Race Horses - - - - -	Schedule E. N° III.	
Dogs - - - - -	Schedule G.	
Hair Powder - - - -	Schedule I.	
Armorial Bearings - - - -	Schedule K.	

And that I will attend to execute and receive the Contract of my Composition when required by the Commissioners.

Signed the Day of 183 .

Witness

Assessor or Collector of the above-named Parish.

No. 2.

Notice to be used by Persons desirous of renewing their former Composition.

To the Commissioners acting for the Division of in the County of .

Take Notice, That I am desirous of renewing my former Compositions for my Assessed Taxes, under the Powers, Conditions, and Provisions of an Act passed in the Fifth Year of the Reign of King William the Fourth, and that I will attend to execute and receive the Contract of my Composition when required by you.

The

The following is a true and complete List of the Establishment kept by me in the Year commencing from the 5th Day of April 1834.

Establishment.		Number.
Servants - - - - -	Schedule C. N° 1.	
Four-wheel Carriages - - - -	Schedule D. N° 1.	
Two-wheel Carriages - - - -	Schedule D. N° 2.	
Horses for riding - - - -	Schedule E. N° 1.	
Race Horses - - - -	Schedule E. N° 3.	
Dogs - - - - -	Schedule G.	
Hair Powder - - - -	Schedule I.	
Armorial Bearings - - - -	Schedule K.	

Signed the Day of 183 .

Witness

Assessor or Collector of the Parish of .

No. 3.

Notice to be used by Persons entitled to compound on a lesser Establishment than is comprised in their former Composition.

To Surveyor acting for the Parish of in the Division of in the County of and to the Commissioners acting for the said Division.

Take Notice, That I have, before the Sixth Day of April 1834, laid down Part of my Establishment on which I have compounded, enumerated in the following Schedules, and I am desirous of compounding for the reduced Establishment now kept by me, and on which I have compounded, also enumerated in the said Schedule.

Establishment laid down since the former Composition.

		N° ceased to keep before the 6th April 1834.	Retained and now kept.
Servants - - -	Schedule C. N° I.		
Four-wheel Carriages - -	Schedule D. N° I.		
Two-wheel Carriages - -	Schedule D. N° II.		
Horses for Riding - -	Schedule E. N° I.		
Race Horses - - - -	Schedule E. N III.		
Dogs - - - -	Schedule G.		
Hair Powder - - -	Schedule I.		
Armorial Bearings - -	Schedule K.		

And that I will attend to execute and receive the Contract of my Composition when required by the Commissioners.

Signed the Day of 183

Witness

Assessor or Collector of the above-named Parish.

Form of renewed Contract of Composition for Assessed Taxes.

ESTABLISHMENT.	Amount of Duties.
Nos Schedules	
Servants - - C. N° I.	
Four-wheel Carriages D. N° I.	
Two-wheel Carriages D. N° II.	
Horses for riding - E. N° I.	
Race Horses - - E. N° III.	
Dogs - - - G.	
Hair Powder - I.	
Armorial Bearings - K.	
Composition Duty of £5 per Centum, under Act of 59 Geo. 3. c. 51. - - - -	
The like, under Act 1 & 2 Geo. 4. c. 113. - - - -	
Total Amount of Duties -	
Composition Duty of £ per Centum, by 5th Will. 4. - -	
Total Amount of Composition	

Know all Men, That we, Two of the Commissioners acting in the Execution of the Acts in relation to Assessed Taxes for the Division of in the County of have contracted and agreed with A.B. of in the said Division, in pursuance of an Act passed in the Fifth Year of the Reign of King William the Fourth, for the Renewal of the Composition of Assessed Taxes, as stated in the Margin hereof; namely,

Upon Servants, Horses, and other Articles of Establishment, on the Amount expressed therein, together with the additional Rate granted by the said Act.

Which several Amounts are to be paid to the Collectors of the said Parish by Two Instalments; viz^{t}.

1st Instalment on or before the Tenth Day of October.

2d Instalment on or before the Fifth Day of April.

And so yearly during the Term of Five Years from the Fifth Day of April 1835 mentioned in the said Act.

The Condition of the above Composition is, That the above-named shall duly pay or cause to be paid to the Collectors for the said or One of them, on or before the Days above mentioned, upon Demand, the yearly Sum of by Two Instalments, in even Portions, taking their or his Receipt in Writing for the same; otherwise the said Composition shall be levied of the Goods and Chattels of the said or sued for and recovered by any of the Ways and Means by which the Monies due on Assessments may be sued for and recovered.

Witness
Clerk. } Commissioners of the within Division.

Witness
Clerk. } The Party hereto.

N.B.—With the Consent of the Commissioners the Collector of the Parish may witness the Signature of the Party to the Contract.

Form of Contract of Compositions under the Act of the Fifth William the Fourth.

ESTABLISHMENT.		Amount of Duties.
Nos	Schedules	
Servants - -	C. N° I.	
Four-wheel Carriages	D. N° I.	
Two-wheel Carriages	D. N° II.	
Horses for riding -	E. N° I.	
Race Horses - -	E. N° III.	
Dogs - - -	G.	
Hair Powder -	I.	
Armorial Bearings -	K.	
Total Amount of Duties -		
Composition Duty of £5 per Centum - - - - -		
Total Amount of Composition		

Know all Men, That we, Two of the Commissioners acting in the Execution of the Acts in relation to Assessed Taxes for the Division of in the County of have contracted and agreed with of in the said Division, in pursuance of an Act passed in the Fifth Year of King William the Fourth, for the Composition of Assessed Taxes, as stated in the Margin hereof, and additional Rate.

Which several Amounts are to be paid to the Collectors of the said by Two Instalments; viz^{t}.

1st Instalment on or before the Tenth Day of October.

2^{d} Instalment on or before the Fifth Day of April.

And so yearly during the Term of Five Years from the Fifth Day of April 1835 mentioned in the said Act.

The Condition of the above Composition is, That the above-named shall duly pay or cause to be paid to the Collectors for the said or One of them, on or before the Days above mentioned, upon Demand, the yearly Sum of by Two Instalments, in even Portions, taking their or his Receipt in Writing for the same; otherwise the said Composition shall be levied of the Goods and Chattels of the said or sued for and recovered by any of the Ways and Means by which the Monies due on Assessments may be sued for and recovered.

Witness
Clerk. } Commissioners of the within Division.

Witness
Clerk. } The Party hereto.

N.B.—With the Consent of the Commissioners the Collector of the Parish may witness the Signature of the Party to the Contract.

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