

ANNO QUARTO & QUINTO

GULIELMI IV. REGIS.

****

CAP. LXXIII.

An Act to grant Relief from the Duties of Assessed Taxes in certain Cases. [14th *August* 1834.]

WHEREAS it is expedient to grant Relief from certain of the Duties of Assessed Taxes in the several Cases hereinafter particularly mentioned: 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 upon all Assessments made or to be made for any Year commencing after the Fifth Day of *April* One thousand eight hundred and thirty-four the Exemptions from the Duties of Assessed Taxes in the several Cases herein-after particularly mentioned shall be granted and allowed on the Terms and Conditions herein-after specified.

Exemptions granted on Assessments made after 5th April 1834:

II. And be it enacted, That every Dwelling House, being a Farmhouse *bonâ fide* used for the Purposes of Husbandry only, and occupied by the Tenant of a Farm at Rack-rent the Rent of which Farm shall be less than Two hundred Pounds a Year, or occupied by any Person who shall be the Occupier of any Estate on any other Tenure than as Tenant at Rack-rent solely, or by the Occupier of such Estate as last mentioned who shall also be the Occupier of a Farm at Rack-rent the Value of which in the whole shall be less than equivalent to a Farm at the Rack-rent of Two hundred Pounds a Year, (reckoning the Value of every Estate occupied by the Owner thereof, or on any other Tenure than as Tenant at Rack-rent, as equivalent to Double the Amount of the like Farm at Rack-rent,) shall be exempt from the Duties on Windows or Lights granted by an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, and specified in the Schedule marked (A.) thereto annexed; provided the Occupier of such Dwelling House shall not derive any Profit or Income exceeding One hundred Pounds a Year from any other Source than the said Farm or Estate so occupied by him as aforesaid.

Farmhouses belonging to Farms under 200*l.* a Year exempted from the Duties on Windows.

Exemption in respect of Male Servants under Eighteen Years of Age.

III. And be it enacted, That the Duties granted by the said Act of the Forty-eighth Year of the Reign of King *George* the Third, and by another Act passed in the Fifty-second Year of the said King's Reign, for or in respect of Male Servants or Persons retained or employed in the several Capacities mentioned in Schedule (C.) Numbers 1. 3. and 4. to the said Acts respectively annexed, shall cease to be paid or payable for or in respect of any Male Servant or Person retained or employed by any Person residing in the Parish or Place in which such Male Servant or Person shall have a legal Settlement; provided such Male Servant or Person shall not have attained the Age of Eighteen Years before the Sixth Day of *April* in the Year for which any such Assessment shall be made; and provided such Exemption shall be duly claimed in the Manner herein-after directed.

Roman Catholic Clergymen exempted from the additional Duties granted in respect of Bachelors Servants.

IV. And whereas by the said Acts respectively passed in the Forty-eighth and Fifty-second Years of King *George* the Third certain further Duties over and above the other Duties therein mentioned are granted and made payable for every Male Servant retained or employed in any of the Capacities mentioned in Schedule (C.) Number 1. to the said Acts respectively annexed, by any Male Person never having been married; be it enacted, That the said further or additional Duties so granted and made payable as aforesaid by reason or on account of the Person retaining or employing any such Male Servant never having been married shall cease to be paid or payable for or in respect of any Male Servant retained or employed by any Priest of the Roman Catholic Faith who shall have duly taken and subscribed the Oaths and Declarations required by Law; provided such Priest shall duly return a List of all such Servants retained or employed by him, and shall add the Letter B. to the Signature of his Name to every such List, in like Manner as other Persons never having been married are required by the Laws in force to denote the same by adding the said Letter B. to their Signatures to such Lists as aforesaid; and provided such Exemption shall be duly claimed in the Manner herein-after directed.

Clergymen and Dissenting Ministers, whose Incomes are under 120*l.* a Year exempted from the Duty on One Riding Horse.

V. And be it enacted, That any Rector, Vicar, or Curate actually doing Duty in the Church or Chapel of which he is Rector, Vicar, or Curate, (except such Person who shall occasionally perform the Duty appertaining to any Rector, Vicar, or Curate, without being the regular Officiating Minister of the Parish or Place in which such Duty shall be performed,) and any Priest of the Roman Catholic Faith who shall have duly taken and subscribed the Oaths and Declarations required by Law, and any Teacher or Preacher of any separate Congregation of Protestant Dissenters whose Place of Meeting shall have been duly registered, such Teacher or Preacher having duly taken and subscribed the Oaths and Declaration required by Law, and not following any secular Occupation except that of a Schoolmaster, shall respectively be exempt from the Duties granted by any Act or Acts relating to the Duties of Assessed Taxes for One Horse, Mare, Gelding, or Mule kept or used for the Purpose of riding or of drawing any Carriage not chargeable with Duty; provided the Person claiming such Exemption shall not be possessed of an Income of One hundred and twenty Pounds *per Annum* or upwards, whether arising from Ecclesiastical Preferment or otherwise, and shall not keep more than One Horse, Mare, Gelding, or Mule, which otherwise would be

chargeable with Duty under the said Acts; and provided also, that such Exemption shall be duly claimed in the Manner herein-after directed.

Repeal of the Exemption granted by 11 G. 4. & 1 W. 4. c. 35. to Occupiers of Farms under 200*l.* a Year for the Duty on One Horse occasionally used for riding.

VI. And be it enacted, That so much of an Act passed in the First Year of His present Majesty's Reign, intituled *An Act to continue Compositions for Assessed Taxes for a further Term of One Year, and to grant Relief from and alter and repeal the said Duties in certain Cases*, as grants any Exemption from Duty in respect of One Horse, Mare, or Gelding retained and usually employed by any Person for the Purpose of Husbandry on the Farm or Estate occupied by him or her, although occasionally used for the Purpose of riding, where such Farm shall be of less Value than Two hundred Pounds *per Annum*, shall be and the same is hereby repealed; and in lieu of the said Exemption so repealed, there shall be granted and allowed the following Exemption, (that is to say,) every Person occupying a Farm or Estate which shall be of less Value than Five hundred Pounds a Year, estimated in the Manner herein-before directed with regard to the Exemption from the Duties on Windows and Lights, shall be exempt from the Duties granted by any Act or Acts relating to the Duties of Assessed Taxes for One Horse, Mare, Gelding, or Mule kept and used for the Purpose of riding, or of drawing any Carriage not chargeable with Duty; provided the Occupier of such Estate or Farm shall not keep more than One such Horse, Mare, Gelding, or Mule which otherwise would be chargeable with Duty under the said Acts, and shall not derive any Profit or Income exceeding One hundred Pounds a Year from any other Source than the said Estate or Farm so occupied by him as aforesaid; and provided such Exemption shall be duly claimed in the Manner herein-after directed.

Exemption granted in lieu thereof to the Occupiers of Farms under 500*l.* a Year.

Exemption in respect of Husbandry Horses and Mules occasionally used for other Purposes of Draught, or let to draw for Hire.

VII. And be it enacted, That any Person shall be exempt from the Duties granted by any Act or Acts relating to the Duties of Assessed Taxes for any Horses, Mares, Geldings, or Mules *bonâ fide* kept and usually employed for the Purpose of Husbandry, although such Horses, Mares, Geldings, or Mules shall be occasionally used for other Purposes in drawing Burthens, and although such Horses, Mares, Geldings, or Mules shall be occasionally used by such Person or let by him for the Purpose of drawing for Hire or Profit; provided such Horses, Mares, Geldings, or Mules shall not be used for drawing any Carriage chargeable with Duty.

Licensed Postmasters allowed to use their Post Horses in Husbandry, and in drawing Manure, Fodder, &c. without being liable to Duty.

VIII. And whereas by the said Act passed in the Fifty-second Year of the Reign of King *George* the Third, any Postmaster, Innkeeper, or other Person licensed for that Purpose by the Commissioners appointed to manage the Duties charged on stamped Vellum, Parchment, and Paper, is exempted from the Duties granted by the said Act in respect of any Horse, Mare, or Gelding let to Hire by him or her; provided that such Horse, Mare, or Gelding shall in every Case be *bonâ fide* let to Hire by him or her in such Manner that the Stamp Office Duty shall be payable on such Horses let to Hire on each Letting, and shall be accounted for by Delivery of the Ticket denoting the Stamp Office Duty payable, and be duly satisfied and paid on each Letting according to the Directions of the Act or Acts granting such Stamp Duty, without making Composition for the same; and provided that such Horse, Mare, or Gelding shall not on any Occasion be used by such licensed Person, or any other, without such Letting to Hire and Payment of Stamp Duty as aforesaid; be it enacted, That no such Postmaster, Innkeeper, or other Person licensed as aforesaid shall be chargeable with

with any Duty under any Act or Acts relating to the Duties of Assessed Taxes in respect of any Horse, Mare, or Gelding *bonâ fide* kept for the Purpose of being let to Hire in manner aforesaid, by reason of such Horse, Mare, or Gelding being also used by him or her for the Purpose of Husbandry, or for the Purpose of drawing Fuel to his or her Dwelling House, or of drawing Manure, or Hay, Straw, Corn, or any Description of Fodder, to or from the Stables or Premises of such Postmaster or Innkeeper or Person licensed as aforesaid.

Exemption in respect of Horses rode by Bailiffs, Shepherds, and Herdsmen.

IX. And be it enacted, That any Person shall be exempt from the Duties granted by any Act or Acts relating to the Duties of Assessed Taxes in respect of One Horse, Mare, Gelding, or Mule, *bonâ fide* kept for and usually employed by any Bailiff upon the Concerns of any Farm or Farms with which such Bailiff may be entrusted, and also in respect of One Horse, Mare, Gelding, or Mule *bonâ fide* kept for and employed by any Shepherd or Herdsman solely in tending Sheep or Cattle; provided the several Exemptions last mentioned shall respectively be claimed in the Manner herein-after directed.

Exemption in respect of Dogs kept for the Care of Sheep.

X. And be it enacted, That any Person shall be exempt from the Duty granted by the said several Acts in respect of any Dog or Dogs *bonâ fide* and wholly kept and used in the Care of Sheep or Cattle; provided no such Dog shall be a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier; and provided such Exemption shall be duly claimed in the Manner herein-after directed.

Exemptions to be claimed in the Manner directed by 43 G. 3. c. 161. s. 36.

XI. Provided always, and be it enacted, That in the several Cases of Exemption granted by this Act in respect of any of the Duties on Male Servants, on Horses, Mares, Geldings, or Mules, and on Dogs, where such Exemption is directed by this Act to be claimed, all such Servants, Horses, Mares, Geldings, or Mules, and Dogs, respectively, shall be duly returned to the Assessor; and every such Exemption shall be claimed by the Party seeking the Benefit thereof in the Manner directed by an Act passed in the Forty-third Year of the Reign of King *George* the Third with regard to other Exemptions from the Duties of Assessed Taxes; and no such Exemption shall be allowed unless the same and the Cause thereof shall be duly returned to the Assessor in the Manner directed by the said Act.

Servants, Horses, and Dogs wholly exempted from Duty not to be reckoned for the Purpose of assessing the progressive Duties in respect of other Servants, &c. kept by the same Person.

XII. And be it enacted, That wherever, under or by virtue of this Act, or of any other Act or Acts relating to the Duties of Assessed Taxes, any Person is or shall be wholly exempted from Duty in respect of any Male Servant, or any Horse, Mare, or Gelding, or any Dog, respectively retained or employed or kept by him, such Male Servant, or such Horse, Mare, or Gelding, or Dog, shall not be counted or reckoned for the Purpose of assessing or increasing the progressive or other Duties payable by such Person in respect of any other Male Servants, or Horses, Mares, or Geldings, or Dogs, respectively retained or employed or kept by him, but that all such last-mentioned Duties shall be assessed and charged on such Person without reference to the Male Servant, Horse, Mare, or Gelding, or Dog, in respect of which such total Exemption from Duty as aforesaid shall be duly allowed.

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