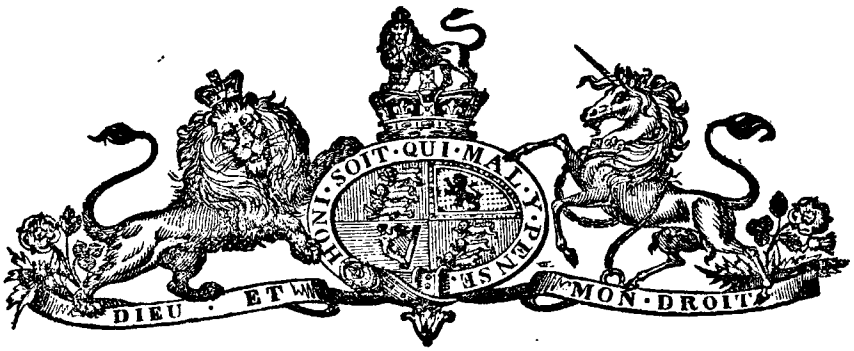


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compounding under this Act to remain to the same Amount for the Term of Five Years; and Compositions under former Acts may be renewed for the like Term.

force, in relation to such of the Duties of Assessed Taxes as may be comprised in any Composition to be entered into under this Act, shall severally be and remain to the same annual Amount in respect of every Person who shall compound for the same under this Act for the Term of Five Years, to be computed from the said Fifth Day of *April* One thousand eight hundred and forty-six; and the several Compositions entered into under any former Act or Acts, and now in force, may, in respect of such of the said Duties as are herein enumerated and allowed to be compounded for, be renewed under this Act for the like Term of Five Years, to be computed as aforesaid, in the Manner and subject to the Terms, Conditions, and Exceptions herein prescribed; and every Contract of Composition to be entered into or renewed under this Act may be made according to the Form set forth in the Schedule to this Act annexed, *mutatis mutandis*, or according to such other Form as the Commissioners of Stamps and Taxes shall provide in that Behalf, and shall specify the Number of Servants, Carriages, Horses, and other Articles of the Establishment upon which such Composition shall be made or renewed as aforesaid.

Form of Contract of Composition.

Articles kept for Trade or by Persons in Partnership, or to be let for Hire, not to be compounded for.

II. Provided always, and be it enacted, That no Composition shall be entered into or renewed under this Act in respect of any Carriage, Horse, or other Article kept for the Purpose of Trade, or let or used for Hire, or assessed or charged upon Two or more Persons jointly or in Partnership, nor for any 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; (*videlicet*,) the Duties on Servants mentioned in the Schedule marked (C.) No. 1. and No. 3. of Two several Acts passed respectively in the Forty-eighth and Fifty-second Years of the Reign of King *George* the Third, and the reduced Duty granted by an Act of the Fifty-ninth Year of the Reign of King *George* the Third on Under Gamekeepers; the Duties on Carriages mentioned in the Schedule marked (D.) No. 1. and No. 2. of the said Acts respectively, and the several reduced Duties granted by an Act of the First Year of the Reign of His late Majesty King *William* the Fourth upon Carriages with Four Wheels of less Diameter than Thirty Inches, and drawn by Ponies not exceeding Thirteen Hands in Height, and upon Carriages with Four Wheels and drawn by One Horse only; and also the Duties on Horses mentioned in the Schedules respectively marked (E.) No. 1. and (F.) No. 1. of the said respective Acts of the Forty-eighth and Fifty-second Years of King *George* the Third, whether such Horses are subject to the Rates mentioned in the said Acts, or to any reduced Duty by any subsequent Act; and the reduced Duty granted by Two several Acts, passed respectively in the Fifty-ninth Year of the Reign of King *George* the Third and the Fourth Year of the Reign of King *George* the Fourth, upon Horses not exceeding the Height of Thirteen Hands, used for the Purpose of riding or drawing Carriages; and also the Duties on Race Horses granted by an Act passed in the Fifth and Sixth Years of the Reign of His late Majesty King *William* the

Enumeration of Articles to be compounded for.

the Fourth; and the Duties on Dogs mentioned in the Schedule marked (G.) of the said respective Acts of the Forty-eighth and Fifty-second Years of King *George* the Third; and the Duties in respect of using or wearing Hair Powder mentioned in the Schedule marked (I.) of the said Act of the Forty-eighth Year of King *George* the Third; and also the Duties in respect of using or wearing Armorial Bearings or Ensigns mentioned in the Schedule marked (K.) of the said last-mentioned Act; and every such Composition which shall comprise any other Duty or Duties than the Duties herein-before enumerated, and allowed by this Act to be compounded for, shall be void and of no Effect in respect of such other Duties; and all such other Duties shall be assessed and charged according to the Laws in force relating to Assessments, notwithstanding any such Composition.

Persons assessed for the Year ending the 5th Day of April 1846 may compound on the Amount assessed in that Year, paying an additional Duty of Five Pounds per Cent.

III. And be it enacted, That every Person, not having compounded under the said former Acts, who is or shall be duly assessed for the Year ending on the Fifth Day of *April* One thousand eight hundred and forty-six to the Duties chargeable under the Acts relating to Assessed Taxes, may compound for the said Duties in respect of the Articles comprised in such Assessment and herein enumerated for the said Term of Five Years hereby limited, on Payment of the same Amount annually as is or shall be assessed on him for the said Year ending as aforesaid in respect of the said Articles herein enumerated, together with an additional annual Duty of One Shilling for every Twenty Shillings, and after that Rate for any greater or less Sum than Twenty Shillings of the said Amount so assessed, but no fractional Part of One Penny of the said additional Duty shall be payable.

Persons who have compounded under former Acts may renew their Compositions under this Act.

Duties to be paid on renewed Compositions.

IV. And be it enacted, That every Person, except as herein-after is excepted, who hath compounded under the said former Acts for the Duties of Assessed Taxes by any Contract now in force may renew such Composition as to the Duties on the Articles herein enumerated and allowed by this Act to be compounded for; and the Commissioners of the Division in which such Person shall reside shall renew such Composition under the Provisions of this Act, whether the same was entered into with the Commissioners of the same Division or of any other Division; and the Amount of Duty charged and now payable on the same Articles respectively comprised in the said former Composition, together with the additional Per-centage Rate or several additional Per-centage Rates of Duty also charged therein under the said former Acts in respect of the said Articles, shall form the aggregate Amount on which the following additional Rates of Duty shall respectively be computed and charged for the Renewal of such Composition under this Act; (that is to say,) where the Person who hath compounded as aforesaid hath increased his Establishment of Servants, Horses, Carriages, or other Articles upon which such Composition hath been made, but to such an Extent only that the Duties chargeable thereon under an Assessment would not exceed by more than One Fourth the total Amount of the Sum now payable on such Contract of Composition, there shall be payable annually a further additional

additional Duty of One Shilling for every Twenty Shillings, and after that Rate for any greater or less Sum than Twenty Shillings of said aggregate Amount; 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 on such Contract of Composition, there shall be payable annually a further additional Duty of Two Shillings for every Twenty Shillings, and after that Rate for any greater or less Sum than Twenty Shillings of the said aggregate Amount; but no fractional Part of One Penny of the said respective additional Duties shall be payable under this Act: Provided always, that where the Person who hath compounded as aforesaid hath not increased such his Establishment so that the Duties chargeable thereon under an Assessment would exceed the total Amount of the Sum now payable on his Contract of Composition, no additional Rate of Duty shall be payable under this Act for the Renewal of such Composition.

The additional Duty of Ten per Centum granted by 3 & 4 Vict. c. 17. to be charged on the Composition under this Act.

V. Provided always, and be it enacted, That the additional Duty of Ten *per Centum* granted and now payable under an Act passed in the Third Year of Her Majesty's Reign, intituled *An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes*, shall be computed and charged upon and shall be payable over and above the gross aggregate Amount of all the Duties charged by this or any former Act or Acts upon or in respect of any Contract of Composition made or renewed under this Act.

Persons who, since compounding, have increased their Establishments more than double, or who have compounded on a less Amount of Duty than they ought to have done, not to renew their Compositions, but may compound de novo.

VI. And be it enacted, That no Contract of Composition shall be renewed under this Act with any Person who, since entering into such Contract, hath increased his Establishment of Servants, Carriages, Horses, or other Articles upon which such Composition hath been made, so that the Duties chargeable on such Establishment, under an Assessment for the Year to commence from the Fifth Day of *April* One thousand eight hundred and forty-six, would amount to more than double the Sum now payable under such Contract, 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 any such Person, in either of the Cases aforesaid, after he 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 Assessed Taxes, in order to an Assessment thereon for the Year to commence from the Fifth Day of *April* One thousand eight hundred and forty-six, and shall be duly assessed for that Year, to compound *de novo* on the Amount so assessed in respect of the Articles herein enumerated, together with the additional Duty chargeable on Contracts of Composition entered into under this Act.

Persons who have compounded under former Acts giving Notice of Reduction

VII. Provided always, and be it enacted, That no Person who hath compounded under the said former Acts, and who hath given or shall give Notice in this present Year 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

by the said Acts, shall be allowed to renew his former Contract of Composition, or to enter into any new Contract of Composition under this Act, except upon the Amount of an Assessment to be made on a *boná fide* Return of the greatest Number of Servants, Carriages, Horses, and other such Articles as aforesaid kept or used or employed by him in the Year commencing from the Fifth Day of *April* One thousand eight hundred and forty-five, together with the additional Duty chargeable thereon under this Act, in the same Manner as if such Person had not compounded under the said former Acts, notwithstanding the said Notice, or anything contained in the said former Acts or in this Act.

in their Establishment not to renew their Compositions, but may compound de novo.

VIII. Provided also, and be it enacted, That no Composition shall be entered into 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 be assessable to the said Duties for the Year ending the Fifth Day of *April* One thousand eight hundred and forty-six to a less Amount than he was assessed before his Departure from *Great Britain*, nor shall any Composition be entered into or renewed with any Person who shall be residing out of the United Kingdom.

Persons having diminished their Establishment during their Residence abroad, and those Persons residing abroad, not to compound.

IX. And be it enacted, That if any Person, having compounded under the said former Acts, shall have reduced his Establishment so that he may be chargeable with a less Amount of Assessed Taxes for the Year commencing from the Fifth Day of *April* One thousand eight hundred and forty-six than the Amount of Duty compounded for, and shall by reason thereof be desirous of waiving the said Composition, and of compounding *de novo*, it shall be lawful for him so to do, upon giving Notice in Writing of such his Intention to the Surveyor of Taxes for the District in which such Person shall reside, on or before the said Fifth Day of *April* One thousand eight hundred and forty-six, and 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 forty-five, so that an Assessment may be duly made for the Year to commence from the Fifth Day of *April* One thousand eight hundred and forty-six on all the Articles chargeable for that Year; and it shall be lawful for the Commissioners to enter into Composition *de novo* with the Person giving the Notice aforesaid, upon the Amount of such Assessment as aforesaid, with the additional Duty chargeable thereon under this Act, as if such Person had not compounded under the said former Acts.

Persons having compounded and reduced their Establishments may compound de novo on the Assessment of 1846.

X. And be it enacted, That where any Person who hath compounded under the said former Acts, and shall renew such Composition under this Act, shall have kept or employed or used any taxable Articles of a Description allowed to be compounded for under this Act, but of a different Description from those included in such his former Composition, and for which Articles he is or will be liable to be

Persons who keep taxable Articles not included in a renewed Contract of Composition may com-

pound for the same by a separate Contract.

be assessed for the Year ending the Fifth Day of *April* One thousand eight hundred and forty-six, it shall be lawful for such Person, upon being duly assessed for such Articles not included in the renewed Composition, to compound for the same by a separate and distinct Contract, on the same Terms and in the like Manner as any Person who hath not compounded under the said former Acts may enter into an original Contract of Composition under this Act.

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

XI. And be it enacted, That every Person entering into or renewing any Composition under this Act shall be entitled to the like Privileges of setting up or retaining, and keeping, using, or employing, any additional Articles of the same Description, and chargeable under the same Schedule and Number of the Schedule, or with the same or a lower Rate of Duty, as the Articles compounded for composing his Establishment, and to and for his own Use, but not otherwise, as the Persons compounding under the said former Acts are now by Law entitled to, and shall be exempt from all Assessments on such additional Articles of his Establishment during the Term mentioned in such Composition, save and except that no Person who shall compound or renew any Composition under this Act for any Dog chargeable with a less Rate of Duty than Fourteen Shillings shall be entitled to keep free of Duty any Hound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher; nor shall any Person who shall have compounded for any Dog or Dogs other than Hounds, and not for any Hound, keep free of Duty any Hound; nor shall any Person who shall have compounded for any less Number of Hounds than Ten keep free of Duty any additional Number of Hounds; neither shall any Person keep free of Duty any Greyhound, unless he shall have compounded for a Greyhound; in all which excepted Cases, as well as in all Cases where Articles of any Description excluded from Composition by this Act shall be kept, retained, employed, or used, Assessments and further or increased Charges shall be made; and the Penalties which may be 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 Composition had been made or renewed under this Act.

Exceptions as to certain Descriptions of Dogs.

Persons compounding for Servants, Carriages, and Horses at the higher Rates of Duty entitled to keep free of Duty Servants, Carriages, and Horses chargeable at lower Rates.

XII. And be it enacted, That it shall be lawful for every Person who shall enter into or renew any Composition under this Act in respect of any Male Person employed in any of the Capacities described in and chargeable with Duty under the said Schedule marked (C.) No. 1. of the said respective Acts of the Forty-eighth and Fifty-second Years of King *George* the Third to retain, keep, and employ free of Duty any other Male Person or Number of Male Persons employed in the same Capacity, or in any other Capacity chargeable with the same or any lower Rate of Duty, and allowed by this Act to be compounded for; and it shall be lawful for every Person who shall enter into or renew any Composition as aforesaid in respect of any Carriage of whatever Description chargeable with Duty, and allowed by this Act to be compounded for, to set up, keep, and use free of Duty any other Carriage or Number of Carriages

of

of the same Description, or of any other Description, chargeable with the same or a lower Rate of Duty, and allowed to be compounded for as aforesaid; and it shall also be lawful for every Person who shall enter into or renew any Composition as aforesaid in respect of any Horse chargeable with Duty under the Schedule marked (E.) No. 1, of the said respective Acts to keep and use free of Duty any additional Number of Horses chargeable with Duty under the same Schedule, or any Horse or Horses chargeable with any lower Rate of Duty, and allowed to be compounded for as aforesaid.

Persons assessed or having compounded for a Carriage at a lower Rate of Duty entitled to substitute for it in their Composition Contract a Carriage at a higher Rate.

XIII. And be it enacted, That where any Person intending to compound under this Act is or shall be assessed for the Year ending on the Fifth Day of *April* One thousand eight hundred and forty-six in respect of any Carriage with Four Wheels, and drawn by One Horse only, or any Carriage of whatever Description chargeable with the same Rate of Duty as the last-mentioned Carriage or a lower Rate, and also where any Person intending to renew any Contract of Composition now in force hath by such Contract compounded for any such Carriage as aforesaid, and where any such Person in either of the Cases aforesaid, after the Fifth Day of *April* One thousand eight hundred and forty-five, shall have set up, kept, or used, or shall intend to set up, keep, or use, any Carriage chargeable with a higher Rate of Duty than that for which he shall have been so assessed or hath compounded as aforesaid, it shall be lawful for him, if he shall think fit, to compound or to renew his Composition under this Act for a Carriage at such higher Rate, upon giving Notice thereof in Writing to the Surveyor of the Division in which he shall reside within the Time herein limited for giving Notice of Intention to compound, and thereupon such Carriage at the higher Rate of Duty shall be substituted in the Contract to be entered into under this Act for the making or Renewal of such Composition for and in lieu of One such Carriage at the lower Rate; and where any Person who shall have entered into any Contract for the making or Renewal of any Composition under this Act in respect of any Carriage with Four Wheels, and drawn by One Horse only, or any Carriage of whatever Description chargeable with the same Rate of Duty as such last-mentioned Carriage or a lower Rate, and such Person at any Time after the entering into such Contract shall be desirous of setting up and keeping under such Composition any Carriage chargeable with a higher Rate of Duty, such Person shall give Notice thereof to the Surveyor of the Division in which he shall reside One Calendar Month at least before setting up or keeping or using such Carriage chargeable with the higher Rate of Duty; and the said Surveyor shall transmit such Notice to the Clerk of the Commissioners acting for the said Division, and such Clerk shall cause to be endorsed upon each Part of the Contract of Composition, and to be signed by Two of the said Commissioners, a Certificate of such Notice, and of the additional Duty to be paid on such Contract in that Behalf; (that is to say,) there shall be payable thereon annually, during the Remainder of the Term of Composition the Difference between the Rate of Duty chargeable on One such Carriage which shall have been compounded for as aforesaid and the Rate of Duty chargeable on the Carriage intended to be set up, kept, and

Persons having compounded for a Carriage at a lower Rate of Duty entitled to set up under their Composition a Carriage chargeable at a higher Rate, on Payment of the Difference of Duty.

and used as aforesaid, together with the several additional Per-centage Rates of Duty payable under the said Contract, to be computed upon such Difference; and such additional Duties shall be payable for the whole Year, commencing from the Fifth Day of *April* next preceding the Date of such endorsed Certificate, and shall be paid during all the Remainder of the Term of Composition by half-yearly Instalments, and be collected, levied, and recovered in like Manner as if the same had been comprised in the Body of the said Contract; and after such Notice, and the Endorsement of such Certificate as aforesaid, it shall be lawful for the Person compounding as aforesaid to set up, keep, and use any such Carriage as aforesaid, with the like Privileges and Immunities during the Remainder of the said Term as he would have been entitled to if he had originally compounded in respect of such Carriage chargeable at the higher Rate of Duty.

Compositions with Persons afterwards succeeding to Estates on the Death of any Person, or on Marriage, and increasing their Establishments beyond a certain Extent, to cease, with Power to compound de novo.

XIV. And be it enacted, That every Composition entered into or renewed under this Act 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 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, Devise, Bequest, Gift, or Settlement, or under the Statute for the Distribution of Estates of Intestates, and shall thereupon or afterwards begin to keep any greater Number of Servants, Carriages, Horses, or other taxable Articles of the Description comprised in such Composition, whereby the Establishment of the Person compounding shall be increased, so that the Duties which would be chargeable thereon under an Assessment, if no such Composition had been made, would exceed by One Fourth or more the Amount of the Duties payable under such Composition, then and in every such Case the Composition entered into or renewed under this Act by any such Person herein-before described shall cease and determine on the Fifth Day of *April* next after any such Increase of Establishment shall take place; and if any Person shall intermarry after entering into or renewing any Composition under this Act, and 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 or after such Marriage, retain or keep any Servants, Carriages, Horses, or other Articles of the Description aforesaid 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 or after such Marriage, begin to keep any other Servants, Carriages, Horses, or other Articles of the Description aforesaid, in lieu of the like Articles of the Establishment of the Wife before Marriage, so that the Husband, if no Composition had been entered into, would have been assessable to an Amount of Duty exceeding by One

One Fourth the Amount of the Duties payable under such Composition, then and in such Case the Composition entered into or renewed under this Act by any such Person so intermarrying as aforesaid shall cease and determine on the Fifth Day of *April* next after such Marriage shall take place, or such increased Establishment shall begin to be kept: Provided always, that in all the several Cases in which the Composition is determined and made to cease by this Act for any of the respective Causes aforesaid it shall be lawful for every such Person as aforesaid, after he shall have made a *bonâ fide* Return of the greatest Number of Servants, Carriages, Horses, and other Articles for which he shall be chargeable with any Duty of Assessed Taxes, in order to an Assessment thereon for the Year commencing on the Sixth Day of *April* next after the Determination of such Composition, and upon being duly assessed for that Year, to compound *de novo* for the Remainder of the Term limited by this Act then to come and unexpired on the Amount so assessed on him in respect of such of the said Articles as are allowed to be compounded for under this Act, together with the additional Duty chargeable thereon under this Act, and as if such Person had not before compounded.

Composition Contracts of married Women to cease.

XV. And be it enacted, That no Contract of Composition shall be entered into or renewed under this Act with any married Woman, and that every such Contract which shall be entered into or renewed with any unmarried Woman who shall afterwards marry shall cease and determine on the Fifth Day of *April* next after her Marriage.

Commissioners and Officers acting in the Execution of the Acts relating to Assessed Taxes to execute this Act.

XVI. 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 contained or referred to, 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 other Officers for the Time being appointed or to be appointed to put into execution the said Acts shall respectively be Assessors, Collectors, Surveyors, Inspectors, and Officers 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 Compositions for Assessed Taxes, or to do or perform any other Matter or Thing for carrying the said Acts into execution, shall 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 Powers, Authorities, Rules, Regulations, Directions, Clauses, Penalties, Matters, and Things contained in any former Act or Acts relating to Assessed Taxes or to Compositions for Assessed Taxes, and now in force, shall severally and respectively be construed and deemed to apply to the Compositions to be made and renewed respectively under this Act, and

Powers and Provisions of former Acts to remain, and to be applied to the Compositions under this Act.

and shall, so far as the same shall be consistent with and shall not be superseded by the express Provisions of this Act, be observed, applied, enforced, and put in execution with relation to the Compositions to be made and renewed respectively under this Act, and 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 relation thereto, as fully and effectually, to all Intents and Purposes, as if such Powers, Authorities, Rules, Regulations, Directions, Clauses, Penalties, Matters and Things had been herein repeated and specially enacted with reference to the Compositions respectively to be made and renewed under this Act.

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

XVII. And be it enacted, That every Person intending to compound under this Act shall, on or before the Fifth Day of *April* One thousand eight hundred and forty-six 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 Taxes for the Division in which such Person shall reside, a Notice in Writing in such Form as shall be provided by the Commissioners of Stamps and Taxes in that Behalf, declaring the Intention of such Person to compound, which Notice shall be signed by such Person (or by some authorized Agent on his Behalf residing in such Division, and whose Place of Residence shall be specified in such Notice,) in the Presence of One 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 subscribe his Name thereto as attesting such Signature; and every such Notice shall bear Date on the Day of signing the same, and shall contain a full, true, and complete Return or List of the greatest number of Servants, Carriages, Horses, and all other Articles of his Establishment chargeable with Duty upon which he shall be entitled to compound under this Act, and which have been kept, retained, or employed by him at any Time during the Year commencing from the Fifth Day of *April* One thousand eight hundred and forty-four; and every Person intending to renew his former Composition under this Act shall, on or before the respective Days or Times herein-before limited for the Delivery of such Notices as aforesaid, deliver or cause to be delivered, in like Manner, to such Surveyor as aforesaid, 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, together with a Notice in such Form as shall be provided by the said Commissioners of Stamps and Taxes in that Behalf, and signed and attested in the Manner herein-before directed with regard to Notices of Intention to compound, declaring the Intention of such Person to renew such former Composition, and contain 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 forty-five.

XVIII. And

Persons assessed in Places other than where they reside to deliver Certificates of Assessments to the Surveyor.

XVIII. And be it enacted, That every Person who shall be assessed for any Servants, Carriages, Horses, or other taxable Articles, for the Year ending the Fifth Day of *April* One thousand eight hundred and forty-six, in Two or more Divisions in *Great Britain*, or who shall be assessed for that Year in a different Division from that in which he resides, and who shall be desirous of compounding under this Act, shall deliver or cause to be delivered, in manner aforesaid, to the Surveyor of Taxes to whom he is by this Act required to give Notice of his Intention to compound, a Certificate under the Hand of the Surveyor of the Division or of each Division in which he shall be so assessed as aforesaid, containing the Particulars of such Assessment in every such Division, according to such Form as shall be provided by the Commissioners of Stamps and Taxes in that Behalf.

Surveyor to examine Notices of Intention to compound or renew Compositions, and to deliver the same with his Certificate to the Commissioners.

XIX. And be it enacted, That all such Notices and Contracts, or Copies or Certificates of Contracts, and Certificates of Assessment, by this Act directed to be delivered to the Surveyors of Taxes by Persons intending to compound or to renew any Composition, may respectively be retained in the Hands of the said Surveyors respectively until the Expiration of Two Calendar Months after the Delivery thereof; and every such Surveyor shall carefully and diligently inspect and examine every Assessment relating to the Person so applying to compound or to renew any Composition as aforesaid, and every Contract of Composition entered into under the said former Acts by any such Persons respectively, and also any Notices which may have been delivered by such Persons under the said Acts to discontinue any increased Establishment set up under any such former Contract; and after such Examination thereof every such Surveyor shall deliver all such Notices and Contracts, or Copies or Certificates of Contracts, and Certificates of Assessment, to the Clerks of the respective Commissioners authorized by this Act to contract for such Compositions, and for the Renewal of such former Compositions; and such Surveyor shall also certify to the said Commissioners either his Satisfaction with the Notices delivered in such Cases, or his Objection thereto, and the Grounds of such Objection, and the Amount of Duty on which every such Composition ought to be made or renewed; 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 and to the Charge of the respective Surveyors, according to the Provisions of the Acts in force relating to Assessed Taxes, as if no Composition had been entered into or renewed.

Errors or Mistakes in Compositions may be amended.

XX. Provided always, and be it enacted, That where by any Error or Mistake the just Amount of Duty shall not be duly computed or inserted in the Contract or Composition, it shall be lawful for the Commissioners of Stamps and Taxes, by Certificate under the Hands of

of any Two or more of them, directed to the Commissioners of the Division by whom such Contract shall have been made or allowed, to certify such Error or Mistake, and to direct the same to be amended or a new Contract made and executed in such Manner as may seem to the said Commissioners of Stamps and Taxes to be expedient to obviate such Error or Mistake, and conformable to the true Intent and Meaning of this Act; and the Commissioners to whom such Certificate shall be directed shall cause such Contract to be amended or a new Contract to be entered into accordingly.

Composition Contracts not liable to Stamp Duty.

XXI. And be it enacted, That no Contract for the making or renewing of any Composition under this or any former Act shall be liable to any Stamp Duty.

Act may be amended this Session.

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

SCHE-

SCHEDULE containing the FORMS referred to in the foregoing Act.

CONTRACT of COMPOSITION for ASSESSED TAXES, under Vict. c. entered into
with of in the Parish of in the Division
of in the County of in respect of the under-mentioned
Duties; viz.

No.	Establishment.	Chargeable under	Amount of Duties.
			£. s. d.
	Servants	Schedule (C.) No. 1.	
	Servants	Schedule (C.) No. 3.	
	Under Gamekeepers	59 Geo. 3. c. 118. s. 5.	
	Four-wheel Carriages	Schedule (D.) No. 1.	
	Four-wheel Carriages drawn by One Horse	1. W. 4. c. 35. s. 4.	
	Four-wheel Carriages, with Wheels of less Diameter than 30 Inches, and drawn by Ponies not exceeding 13 Hands in Height	1 W. 4. c. 35. s. 4.	
	Two-wheel Carriages drawn by One Horse	Schedule (D.) No. 2.	
	Two-wheel Carriages drawn by Two Horses	Schedule (D.) No. 2.	
	Horses	Schedule (E.) No. 1.	
	Horses	Schedule (F.) No. 1.	
	Horses not exceeding 13 Hands in Height	59 Geo. 3. c. 13. s. 3.	
	Race Horses	5 & 6 W. 4 c. 64. s. 15.	
	Dogs; viz., Hounds, Pointers, Setting Dogs, Spaniels, Terriers, and Lurchers	Schedule (G.)	
	Greyhounds	Schedule (G.)	
	Other Dogs	Schedule (G.)	
	Hair Powder	Schedule (I.)	
	Armorial Bearings	Schedule (K.)	
	Composition Duty of £5 per Cent., under the Vict. c.		
	Additional £10 per Cent., under the 3 Vict. c. 17.		
	Total Annual Payment	£	

We, the undersigned, Two of the Commissioners acting in the Execution of the Acts relating to the Duties of Assessed Taxes for the Division of aforesaid, have, by virtue and in pursuance of the said Act Vict. c. contracted and agreed with the above-named for a Composition for the Duties of Assessed Taxes above specified for the Term of Five Years, to be computed from the 5th Day of April 1846; and for such Composition the said his Executors or Administrators, shall well and truly pay or cause to be paid to the Collectors of the Duties of Assessed Taxes for the said Parish of or one of them, for the Use of Her Majesty, in each and every Year of the said Term, the Sum of being the Amount of the Duties above stated, together with the several Per-centage Rates granted by the several Acts of Parliament in that Behalf; and such Payment shall be made by Two equal half-yearly Instalments; viz.,

First Instalment on or before the 10th Day of October,
Second Instalment on or before the 5th Day of April,

in each and every Year of the Term aforesaid.

Dated this Day of 184

_____ } Commissioners.
_____ }

_____ the Party hereto.

Witness to the signing by } the said Commissioners }
_____ Clerk.

Witness to the signing by } the within-named Party }
_____ Clerk.

RENEWED CONTRACT of COMPOSITION for ASSESSED TAXES, under Vict. c. entered into with of in the Parish of in the Division of in the County of in respect of the under-mentioned Duties; viz.

No.	Establishment.	Chargeable under	Amount of Duties. £ s. d.
	Servants	Schedule (C.) No. 1.	
	Servants	Schedule (C.) No. 3.	
	Under Gamekeepers	59 Geo. 3. c. 118. s. 5.	
	Four-wheel Carriages	Schedule (D.) No. 1.	
	Four-wheel Carriages drawn by One Horse	1 Will. 4. c. 35. s. 4.	
	Four-wheel Carriages, with Wheels of less Diameter than 30 Inches, and drawn by Ponies not exceeding 13 Hands in Height	1 Will. 4. c. 35. s. 4.	
	Two-wheel Carriages drawn by One Horse	Schedule (D.) No. 2.	
	Two-wheel Carriages drawn by Two Horses	Schedule (D.) No. 2.	
	Horses	Schedule (E.) No. 1.	
	Horses	Schedule (F.) No. 1.	
	Horses not exceeding 13 Hands in Height	59 Geo. 3. c. 13. s. 3.	
	Race Horses	5 & 6 Will. 4. c. 64. s. 15.	
	Dogs; viz., Hounds, Pointers, Setting Dogs, Spaniels, Terriers, and Lurchers	Schedule (G.)	
	Greyhounds	Schedule (G.)	
	Other Dogs	Schedule (G.)	
	Hair Powder	Schedule (I.)	
	Armorial Bearings	Schedule (K.)	
	Composition Duties, viz., [Specify the Amount, with the Rates per Cent., and the Acts under which the same are chargeable.]		
	Additional £10 per Cent. under the 3 Vict. c. 17.		
	Total Annual Payment		£

We, the undersigned, Two of the Commissioners acting in the Execution of the Acts relating to the Duties of Assessed Taxes for the Division of aforesaid, have, by virtue and in pursuance of the said Act Vict. c. contracted and agreed with the above-named for the Renewal of the Composition heretofore entered into by him, in pursuance of the Statutes in that Behalf, for the Duties of Assessed Taxes above specified, and which Renewal we do hereby make for the Term of Five Years, to be computed from the 5th Day of April 1846; and for such Composition and Renewal the said his Executors or Administrators, shall well and truly pay or cause to be paid to the Collectors of the Duties of Assessed Taxes for the said Parish of or One of them, for the Use of Her Majesty, in each and every Year of the said Term, the Sum of being the Amount of the Duties above stated, together with the several Per-centage Rates granted by the several Acts of Parliament in that Behalf; and such Payment shall be made by Two equal half-yearly Instalments; viz.,

First Instalment on or before the 10th Day of October,
Second Instalment on or before the 5th Day of April,

in each and every Year of the Term aforesaid.

Dated this Day of 184

_____ } Commissioners.
_____ }

_____ the Party hereto.

Witness to the signing by the said Commissioners }

_____ Clerk.

Witness to the signing by the within-named Party }

_____ Clerk.

LONDON: Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1855.