

ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

CAP. XXV.

An Act to explain and amend an Act, made in the Forty-eighth Year of His present Majesty, for repealing the Duties of Assessed Taxes, and granting new Duties in lieu thereof; and to exempt such Dwelling-houses as may be employed for the sole Purpose of Trade, or of lodging Goods, Wares, or Merchandize, from the Duties charged by the said Act. [23d *May* 1817.]

WHEREAS by an Act passed in the Forty-eighth Year of the Reign of His present Majesty, intituled *An Act for repealing the Duties of Assessed Taxes, and granting new Duties in lieu thereof, and certain Additional Duties to be consolidated therewith; and also for repealing the Stamp Duties on Game Certificates, and granting new Duties in lieu thereof, to be placed under the Management of the Commissioners for the Affairs of Taxes*, certain Duties were granted to His Majesty upon Houses, Windows, and Lights, as set forth in the Schedule to the said Act annexed, marked (A.) and upon inhabited Houses, as set forth in the Schedule to the said Act annexed, marked (B.): And whereas it is become usual in Cities and large Towns, and other Places, for One and the same Person, or for each Person where Two or more Persons are in Partnership, to occupy a Dwelling-house or Dwelling-houses for their Residence, and at the same Time One or more separate and distinct Tenements or Buildings, or Parts of Tenements or Buildings, for the Purposes 48 G. 3. c. 55.

of Trade, or as Warehouſes for Lodging Goods, Wares, or Merchandize therein, or as Shops or Counting-houſes, and to abide therein in the Day-time only for the Purpoſes of ſuch Trades reſpectively, which have been charged with the ſaid recited Duties, although no Perſon ſhall inhabit or dwell therein in the Night-time; and it is expedient in ſuch Caſes to exempt from the ſaid Duties ſuch Tenements or Buildings, or Parts of Tenements or Buildings, as are or ſhall be ſolely employed for the Purpoſes herein 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 from and after the Fifth Day of *April* One thouſand eight hundred and ſeventeen, on due Proof made in the Manner herein directed, to the Satisfaction of the reſpective Commiſſioners acting in the Execution of the ſaid recited Act, that any Perſon or any Number of Perſons in Partnerſhip together reſpectively occupy a Tenement or Building, or Part of a Tenement or Building, which ſhall have previouſly been occupied for the Purpoſe of Reſidence wholly, as a Houſe for the Purpoſes of Trade only, or as a Warehouſe for the ſole Purpoſe of lodging Goods, Wares, or Merchandize therein, or as a Shop or Counting-houſe, no Perſon inhabiting, dwelling, or abiding therein, except in the Day-time only, for the Purpoſe of ſuch Trade, ſuch Perſon or each of ſuch Perſons in Partnerſhip reſpectively reſiding in a ſeparate and diſtinct Dwelling-houſe, or Part of a Dwelling-houſe, charged to the Duties under the ſaid Act, it ſhall be lawful for the ſaid Commiſſioners, according to the Proviſions of this Act, to diſcharge the Aſſeſſment made for that Year in reſpect of ſuch Tenement or Building which ſhall be ſo uſed for the Purpoſes of Trade, or ſo employed as a Warehouſe for the ſole Purpoſe of lodging Goods, Wares, or Merchandize therein, or as a Shop or Counting-houſe; any Thing in the ſaid Act to the contrary notwithſtanding.

Tenements which have been occupied as Dwelling Houſes ſhall not be charged to Duties under recited Act when employed ſolely for the Purpoſes of Trade, or as Warehouſes:

But ſuch Tenements may be brought into Aſſeſſment.

II. Provided always, and be it further enacted, That all ſuch Tenements or Buildings, whether employed wholly for the Purpoſes of Trade, or as Warehouſes for the ſole Purpoſe of lodging Goods, Wares, or Merchandize therein, or as a Shop or Counting-houſe, may be brought into Aſſeſſment as Dwelling-houſes in the Manner directed by the ſaid Act; and every Perſon intending to be relieved from the Aſſeſſment made in reſpect of his or her Tenement or Building uſed for the Purpoſes of Trade, or as a Warehouſe for the ſole Purpoſe of lodging Goods, Wares, or Merchandize therein, or as a Shop or Counting-houſe, by virtue of this Act, ſhall in ſuch Caſe give Notice thereof to the Aſſeſſor or Surveyor of or for the Pariſh or Place where ſuch laſt-mentioned Tenement or Building ſhall be ſituate, and at the ſame Time deliver a Declaration in Writing, ſtating the Pariſh or Place where the Dwelling-houſe or Dwelling-houſes, or Part of a Dwelling-houſe uſed as the Reſidence of him, her or them, or his, her, or their Family or Families, are reſpectively ſituate; and every Aſſeſſor or Surveyor to whom ſuch Notice and Declaration ſhall be delivered, and every Surveyor of the Diſtrict acting for ſuch Pariſh or Place, whether he ſhall have received ſuch Notice and Declaration or not, who ſhall have Information of ſuch Claim being made or to be made, ſhall upon Requeſt, from Time to Time and at all Times in the Day-time, be admitted to inſpect and ſurvey the Tenement or Building deſcribed to be ſo employed, as well internally as externally, and ſhall inquire and examine into the Uſes and Purpoſes to which the ſame is or has

Perſons claiming Relief to give Notice.

Tenements to be inſpected.

has been employed; and if after any ſuch Claim made, or before or after Allowance thereof, it ſhall be diſcovered that the ſame Tenement or Building hath been employed for any other Uſe than for the Purpoſes of Trade, or as a Warehouſe for lodging Goods, Wares, or Merchandize, or as a Shop or Counting-houſe, or that any Perſon doth inhabit or dwell therein, except as aforeſaid, then on due Proof thereof before the ſaid Commiſſioners, they ſhall and are hereby required to aſſeſs and charge the ſaid Tenement or Building as a Dwelling-houſe to the Duties granted by the ſaid Act, notwithſtanding ſuch Claim or any Thing herein-before contained to the contrary: Provided always, that nothing herein-before contained ſhall be conſtrued to impeach or affect any Exemption from the ſaid Duties expreſsly contained in the ſaid recited Act.

Aſſeſſments made on ſuch Premiſes for the Years ending 5th April 1816 and 5th April 1817 to be diſcharged; and Money paid under ſuch Aſſeſſments to be repaid by the Receiver General.

III. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners acting in the Execution of the ſaid recited Act and this Act to diſcharge any Aſſeſſments which ſhall have been made for the Years ending the Fifth Day of *April* One thouſand eight hundred and ſixteen, and the Fifth Day of *April* One thouſand eight hundred and ſeventeen reſpectively, on the Owner or Occupant, upon Houſes, Tenements, or Buildings, which under the Proviſions of this Act would have been exempted from the Payment of Duties in caſe the ſaid Act had related to ſuch laſt-mentioned Aſſeſſments; and in all Caſes where Aſſeſſments ſo diſcharged ſhall have been previouſly paid by the Parties, it ſhall be lawful for the ſaid Commiſſioners to certify ſuch Diſcharge or Diſcharges, with the Cauſe or Cauſes thereof, to the Commiſſioners for the Affairs of Taxes; and in that Caſe it ſhall be lawful for the ſaid Commiſſioners for the Affairs of Taxes to order and direct the Receiver General of the County, Riding, or Diviſion, who ſhall have received the Sums ſo paid under ſuch diſcharged Aſſeſſments, to repay the ſame to the Party; which Order ſhall be an Authority to ſuch Receiver General to repay the ſame, and ſuch Repayment ſhall be allowed in his Accounts: Provided always, that no ſuch Aſſeſſment ſhall be diſcharged except upon a Notice and Declaration being delivered by the Party making the Claim to the Aſſeſſor or Surveyor of the Pariſh or Place, in the ſame Manner as is required with reſpect to the Exemption allowed by this Act.

Mills or Places of Manufacture, &c. not attached to a Dwelling Houſe not liable to Duty though a Servant licenſed to guard the ſame abide therein.

IV. Provided always, and be it further enacted, That the Occupier of any Mill or Place of Manufacture, or Warehouſe, not being Part or Parcel of any Dwelling-houſe, nor attached or adjoining to any Dwelling-houſe, nor having any internal Communication therewith, may by the Licenſe in Writing of the Commiſſioners of the Diſtrict, ſigned by them, or any Three or more of them aſſembled at any Meeting, after due Notice given by the Occupier of ſuch Mill or Place of Manufacture, appoint any One of his or her Servants named in ſuch Licenſe to watch and guard the ſaid Mill, or Place of Manufacture, or Warehouſe, in the Night-time, and that the abiding of ſuch licenſed Servant therein, for the Purpoſe of watching and guarding the ſame, ſhall not render the Occupier thereof liable to any of the Duties granted by the ſaid recited Act.

Exemption for One glazed Window in a Dairy in a Farm Houſe.

V. And whereas by the ſaid recited Act certain Windows or Lights in the Room of any Dwelling-houſe, uſed as a Dairy or Cheeſe Room, are exempted from the ſaid Duties, provided that the ſaid Windows or Lights ſhall be made with Splines or Wooden Laths, or Iron Bars or Wires, and wholly without Glaſs: And whereas it is expedient to exempt from

from the ſaid Duties on Windows or Lights One Window or Light in any Dwelling-houſe being a Farm-houſe, occupied by a Tenant, and *bonâ fide* uſed for the Purpoſes of Huſbandry only, in Manner herein-after mentioned; be it further enacted, That from and after the Fifth Day of *April* One thouſand eight hundred and ſeventeen, One Window or Light in any Dairy or Cheeſe Room, or Room uſed as a Dairy and Cheeſe Room in any Farm-houſe before deſcribed, which ſhall be uſed by the Tenant of ſuch Farm-houſe for the Purpoſe of keeping Butter or Cheeſe, or both, being the actual Produce of ſuch Farm, for Sale or private Uſe, although the ſaid Window or Light be made with Glaſs, ſhall be exempted from the ſaid Duty under the ſame Terms and Conditions as Windows or Lights made with Splines or Wooden Laths, or Iron Bars or Wires, and without Glaſs, are by the ſaid Act exempted from the ſame Duty; provided that the Regulations of this Act reſpecting Warehouſes and other Places uſed for the Purpoſes of Trade, in order to obtain the Exemptions granted by this Act, and the Powers veſted in the Surveyors of entering, viewing, and examining the ſame, ſhall be duly obſerved, practiſed, and applied in regard to Windows or Lights in Dairies and Cheeſe Rooms, as fully and effectually as if the ſame Regulations and Powers were reſpectively repeated and expreſsly applied to the ſaid laſt-mentioned Windows or Lights.

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