

ANNO SEXTO

GEORGII IV. REGIS.

CAP. VII.

An Act for the further Repeal of certain Duties of Assessed Taxes, and for granting Relief in the Cases therein mentioned. [23d *March* 1825.]

WHEREAS by an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act for repealing certain of the Duties of Assessed Taxes, for reducing certain other of the said Duties, and for relieving Persons who have compounded for the same*, several of the Duties of Assessed Taxes were wholly repealed, and others thereof were reduced to One Moiety: And whereas it is expedient to repeal certain of the remaining Duties of Assessed Taxes now payable to His Majesty, and to grant Relief in the Cases herein-after 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 twenty-five, in that Part of *Great Britain* called *England*, *Wales*, and the Town of *Berwick-on-Tweed*, and from and after the Twenty-fourth Day of *May* One thousand eight hundred and twenty-five, in that Part of *Great Britain* called *Scotland*, for and in respect of and upon all Assessments for any Year commencing from the respective Days and Year last aforesaid, the several and respective Duties granted

4 G. 4. c. 11.

On all Assessments from April 5, 1825, and in Scotland from May 24, 1825, the following Duties, viz.

By 48 G. 3. c. 55. Sched. (A.) The Duty on Windows in all Dwelling Houses containing not more than Seven.

and now payable to His Majesty by an Act passed in the Forty-eighth Year of the Reign of His late Majesty King *George* the Third, and as set forth in the Schedule thereto annexed, marked (A.) (in the said first-mentioned Act recited), for every Dwelling House, with the Offices therein described, containing not more than Six Windows or Lights, and not worth the Rent of Five Pounds by the Year; and for every Dwelling House, with the Offices aforesaid, containing not more than Six Windows or Lights, and of the said Value of Five Pounds by the Year; and for every such Dwelling House, with the Offices aforesaid, containing not more than Seven Windows or Lights; and also such of the Duties of One Shilling and Sixpence in the Pound, granted on inhabited Dwelling Houses by the said Act passed in the Forty-eighth Year aforesaid, and the Schedule thereto annexed, marked (B.), as are now charged and chargeable, by the Rules and Directions therein contained, for every inhabited Dwelling House, with the Offices and Lands therein described, being under the Rent or Value of Ten Pounds by the Year; and also the several and respective Duties granted and payable to His Majesty by the said Act passed in the Forty-eighth Year aforesaid, and described in the Schedule thereto annexed, marked (C.) No. 3; and in another Act passed in the Fifty-second Year of the Reign of His said late Majesty, and as set forth in the Schedule thereto also annexed, marked (C.) No. 3. (in the said first-mentioned Act also described), so far as such last-mentioned Duties are severally charged or chargeable in respect of every Male Person employed as an occasional Waiter in any Tavern, Coffee House, Inn, or other House in the said Schedule mentioned, for a Period of Six Calendar Months, and also for a lesser Period than Six Calendar Months in any Year respectively; and for every such Person, not being a Servant, who has been or shall be employed as an occasional Waiter in any Private House, not less than Six Times within the Year; and for every Male Person employed by any Stable Keeper for or in expectation of Profit, to take care of any Horse, Mare, or Gelding kept for the Purposes of racing, running, or training, as therein described; and also all and every the Duties on Taxed Carts granted to His Majesty by an Act passed in the Fiftieth Year of the Reign of His said late Majesty, and the Schedule thereto, marked No. 2; and also by the said Act passed in the Fifty-second Year aforesaid, and described and set forth in the Schedule thereto annexed, marked (D.) No. 4; and also all and every the Duties granted to His Majesty by the said Acts passed in the Forty-eighth and Fifty-second Years aforesaid, and by the same Schedule marked (D.) No. 5, and payable by Coach-makers and Makers of other Carriages chargeable with Duty by the said Act, and on Carriages made, sold, or repaired, as therein mentioned; and also the several Duties granted to His Majesty under the Provisions of the said last-mentioned Acts, and made payable by the said Schedule marked (D.) No. 6, by Persons selling Carriages by Auction or on Commission; and also the Duty granted to His Majesty on Carriages with Four Wheels, drawn by Ponies, Mules, Oxen, or Asses, and made payable by an Act passed in the Fifty-eighth Year of His said late Majesty's Reign, intituled *An Act for charging certain Duties on Four-wheeled Carriages con-*

Sched. (B.) On inhabited Dwelling Houses under the Rent of 10*l.* per Annum.

Sched. (C.) No. 3. 52 G. 3. c. 93. Sched. (C.) No. 3. On occasional Waiters in Taverns, &c.; and in private Houses;

and on Male Persons employed to take care of Race Horses;

and on Taxed Carts; 50 G. 3. c. 104.

Sched. (D.) No. 4. Sched. (D.) No. 5.

Sched. (D.) No. 6. and on Coach-makers, &c. and on Four-wheel Carriages drawn by Ponies, Asses, &c. 58 G. 3. c. 17.

structed and drawn in the Manner therein described; and also the Duty granted to His Majesty by an Act passed in the Fifty-ninth Year of the Reign of His said late Majesty, upon every Person keeping any Mule or Mules for the Purpose of carrying Ore, Slate, or Stone, Coal or Culm, to or from the Mine or Pit, or for the Purposes of carrying Lime, Sea Sand, Sea Weed, or other Manure, on the Backs of such Mules, as therein mentioned, shall severally and respectively cease and determine; and all Assessments for any Year commencing as aforesaid, so far as the same shall apply to or contain all or any of the Duties hereby repealed, shall be null and void.

59 G. 3. c. 13. and also on Mules carrying Ore, &c. Repealed.

II. And whereas it is expedient to grant further Relief to Occupiers of Dwelling Houses, and to make Provision in the Cases herein mentioned; be it further enacted, That where the Occupier or Tenant of any Dwelling House, Cottage, or Tenement chargeable with Duty shall quit the same after an Assessment shall be made, and such Occupier shall give Notice thereof, on so quitting, to the Assessor, in the Manner directed by the said Acts, the Duty thereon shall be discharged by the Commissioners for executing the said Acts and this Act, for the particular Quarter or Quarters of the Year of such Assessment during which it shall appear to the said Commissioners such House, Cottage, or Tenement shall have continued for each entire Quarter wholly empty and unoccupied, and although any such quitting shall not have taken place on the actual Determination of the Lease or Demise by which such Occupier or Tenant held the Premises, in the Manner described by the said Act passed in the Forty-eighth Year aforesaid: Provided also, that where any House, Cottage, or Tenement shall not have been built or otherwise completed for Occupation at the Time of making the Assessments yearly, as directed by the said Acts, and the same shall, after the Expiration of the first or of any succeeding Quarter of the Year, become occupied during a Portion only of the Year of Assessment, such House, Cottage, or Tenement shall, on Notice of the Commencement of Occupation, to be given by the Occupier in the Manner directed by the said Act, be assessed and charged with the said Duties for that Part only of the Year of Assessment during which such House, Cottage, or Tenement shall be actually occupied, to wit, from the End of the Quarter of the Year preceding such Occupation; and when any Window or Windows shall be made, opened, or restored in any Dwelling House, Cottage, or Tenement, after the Commencement of each Year's Assessment, and Notice thereof shall be given as directed by the said Acts, the Assessments for the Windows or Lights in such House, Cottage, or Tenement, shall be amended in respect of any such additional Window or Windows, and the Duty shall be charged and assessed for the full Number of Windows for the Remainder only of the Year commencing from the End of the Quarter of the Year preceding the Increase of such Window or Windows: Provided always, and in every Case of Default of Notice of the Commencement of Occupation, or of the Increase of Windows, as directed by the said Acts in the Cases herein mentioned, and also in every Case where any House, Cottage, or Tenement shall become occupied, or the additional Window or Windows therein shall be made or restored within

Relief granted on Houses becoming unoccupied; although not at the Expiration of the Occupier's Lease or Demise.

Houses built or completed and occupied after the Yearly Assessments, to be assessed only for the Portion of the Year, if Notice of such Occupation be given.

Increases by opening of Windows to be made in the like Manner only for the Portion of the Year after such Opening.

In Default of Notices, the Assessments to be made or amended for the whole Year.

within and before the Expiration of the first Quarter of the Year of Assessment, the Assessments or amended Assessments herein directed shall be made and payable for the whole of the Year within which such Occupation shall have commenced, or such additional Number of Window or Windows shall have been made or restored: Provided further, and where any additional Window or Windows shall be made, opened, or restored, in any House, Cottage, or Tenement containing at the Commencement of the Year of Assessment not more than Seven Windows or Lights, and thereby made free of Duty under the Directions of this Act, such House, Cottage, or Tenement shall immediately thereupon become chargeable with Duty for and in respect of the full Number of Windows therein; and an Assessment shall in like Manner be made, and the Duties charged according to such full Number of Windows, and levied on the Occupier or Occupiers in respect thereof, for the whole of the Year in which any such additional Window or Windows shall be made, opened, or restored; all which Assessments shall be made, amended, levied, and collected by the like Rules as any Assessment to the said Duties is directed to be made, amended, levied, and collected under the Directions of the said Acts; any thing in the said Acts or this Act contained to the contrary notwithstanding.

Where additional Windows are opened within the Year in Houses exempt by this Act, as containing not more than Seven Windows, the Assessments are to be made for the whole Year, according to the full Number of Windows chargeable with Duty.

III. And be it further enacted, That any House or Tenement from which the Owner or Occupier shall have *bonâ fide* removed, and which shall be wholly unfurnished at the Time of making the Assessment, shall be deemed and taken to be unoccupied, and not liable to Assessment, although such House or Tenement shall or may be left or committed to the Care or Charge of a Person or Servant who shall or may have been placed and shall dwell therein solely for the Purpose of airing the same, and of preventing Depredation or Injury to the Premises during the Period of their being so unoccupied: Provided always, and every such House or Tenement shall afterwards, and within the Year of Assessment, be liable to be brought into Charge for the Whole or a Portion of the Year, and shall be assessed in the Manner directed by the said Acts, on the same coming into the Possession or Occupation of any other Person or Persons, according to the Rules and Provisions of the said Acts; and where any such House or Tenement shall become unoccupied in manner aforesaid, at any Time after the Commencement of the Year, and after an Assessment made thereon, it shall be lawful for the respective Commissioners, on due Notice thereof by the Owner or Tenant, as in the other Cases herein-before provided, to discharge such Assessment for the entire Quarter or Quarters of the Year during which it shall appear to the said Commissioners such House or Tenement shall have so continued wholly unfurnished and unoccupied, save and except by a Person or Servant for the Purposes aforesaid; any thing in the said Acts or in this Act contained to the contrary notwithstanding.

An unfurnished House, bonâ fide quitted by the Owner or Tenant, shall be deemed an unoccupied House, though committed to a Person or Servant to air and take care thereof.

IV. And be it further enacted, That the Exemption from Duty granted by an Act passed in the Fifty-seventh Year of the Reign of His late Majesty, for One glazed Window in any Room used as a Dairy

The Exemption for One glazed Window in the Dairy or

Dairy or Cheese Room in any Dwelling House being a Farm House, in the said Act described, shall and is hereby declared to extend, from and after the Fifth Day of *April* One thousand eight hundred and twenty-five, to any one such Window made with Glass in any Dairy, and to any one such like Window made with Glass in any Cheese Room, where such Rooms shall be distinct, and there shall be more than One Room used for such Purposes, or either of them, in any Farm House in the said Act described; provided that the Exemption for more than Two such Windows shall not in any Case be claimed or allowed for any One Farm House; and the further Exemption hereby granted shall be claimed and allowed in the Manner directed by the said Act in the Case of One such glazed Window.

Cheese Room of a Farm-house, by 57 G. 3. c. 25. extended to Two such Windows, in certain Cases.

V. And whereas the Rules for charging the Duties on Windows or Lights contained in the said Schedule marked (A.) to the said Act passed in the Forty-eighth Year of His said late Majesty's Reign annexed, extend to all Windows in the interior Parts of Dwelling Houses, and the Household and other Offices therein enumerated: And whereas it is expedient to repeal so much of the said Rules as apply to the charging any interior Lights which wholly derive and give Light from exterior Windows or Lights charged to the said Duties; be it further enacted, That upon all Assessments to be made for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and twenty-five, all and every the Window or Windows in any Part of a Dwelling House, Tenement, or Building, or of the Household and other Offices described in the said Act, which shall be an interior Window constructed so as wholly to derive and give Light from any other Window or Windows in the exterior Wall or Walls or Outside of any such House, Tenement, or Building, or Offices aforesaid, or on the Roof or Roofs thereof respectively, such exterior Window or Windows being duly charged to the said Duties, shall not be deemed and taken to be a Window or Light chargeable with Duty; and so much of the Rules and Provisions in the said Act contained, as relate or extend to the assessing and charging any such interior Window or Light, shall be and the same are hereby repealed.

Duty on interior Windows deriving Light from exterior Windows, repealed.

VI. And be it further enacted, That where the Whole or Part only of any Dwelling House, being a Farm House, divided or not divided into distinct Tenements, shall be occupied by any Labourer or Labourers, Servant or Servants, *bonâ fide* retained and employed in Affairs of Husbandry by the Occupier or Tenant of the Farm to which such Dwelling House shall belong, and no Part thereof shall be occupied by the Occupier or Tenant of the said Farm, or by any other Person or Persons (except as aforesaid), such Dwelling House, and the Landlord, Occupier, or Tenant, shall, during the Continuance of the Occupation in manner aforesaid, be exempt from any Duty chargeable for such House by the said Acts; provided that every such Exemption shall be duly claimed by the Occupier or Tenant of the Farm, and allowed in the Manner directed by the said Acts as in other Cases of Exemption from the said Duties.

A Farm House bonâ fide occupied by the Labourers and Servants of the Farmer, exempt from Duty.

57 G. 3. c. 25. 5 G. 4. c. 44.

VII. And whereas by an Act passed in the Fifty-seventh Year of the Reign of His said late Majesty, and of another Act passed in the last Session of Parliament, Exemptions from Duty are provided for certain Houses, Tenements, or Buildings occupied or used by Persons in Trade, or exercising Professions, Vocations, or Callings in the Manner therein described, no Person inhabiting, dwelling, or abiding therein, except in the Day-time only, and the Occupiers respectively having separate and distinct Places of Residence, as therein mentioned; and the said first-mentioned Act also contains a Provision for authorizing the Occupier of certain of such Premises, namely, of any detached Mill or Place of Manufacture or Warehouse, not being Parcel of or attached to any other Dwelling House, to appoint any one of his or her Servants named in a Licence to be granted by the respective Commissioners in the Manner therein authorized, to watch and guard such Premises in the Night-time, without being liable to the said Duties: And whereas it may be expedient, for the Protection of Property, to extend the Provision last mentioned to other Cases of Houses, Tenements, or Buildings within the Exemptions in the said Acts described, for the Purpose of watching and guarding the same in the Night-time; be it further enacted, That upon all Assessments of the said Duties, to be made for any Year commencing from and after the Fifth Day of *April* One thousand eight hundred and twenty-five, it shall and may be lawful for the Commissioners acting in the Execution of the said Acts, and of this Act, in their respective Districts, and they are hereby authorized and empowered, at the Instance and Request of any Occupier or Occupiers of any House, Tenement, or Building, for which Exemption from the said Duties is provided, and shall be duly claimed and allowed under the Provisions of the said Acts, to grant to any such Occupier or Occupiers a Licence in Writing, signed by any Three of such Commissioners, at a Meeting and in the Manner by the said first-mentioned Act prescribed, authorizing such Occupier or Occupiers to appoint any One of his or her Servant or Servants named in such Licence to watch and guard such House, Tenement, or Building in the Night-time; and that the abiding of such licensed Servant therein, for the Purposes only of watching and guarding the same under such Licence, shall not render the Occupier thereof liable to the Duties by the said Acts granted, for the Year in which such Exemption shall be allowed, and such Licence shall be obtained; and which Licence shall not in any case extend to authorizing any Servant or Servants to be named therein, or any Part of his or her Family, to inhabit or dwell in any such House, Tenement, or Building, as a Place of Residence; any thing in the said Acts contained to the contrary notwithstanding.

Houses or Tenements, used only in the Day-time for Trade, &c. may be watched and guarded by a Servant in the Night, free of Duty, a Licence having been obtained from the Commissioners.

No higher or other Duties shall be substituted for those repealed;

VIII. And be it further enacted, That nothing herein contained shall render any Person or Persons liable to a higher or other Duty of Assessed Taxes in lieu of the Duties hereby repealed, so far as the same apply to the particular Person or Article employed, kept, or used; provided that the Employment or Use, and also the Construction of any Carriage, shall not exceed the Employment, Use, or Construction respectively allowed under the Regulations of the said Acts

Acts or of this Act, and the Rules and Schedules therein, by which such Duties hereby repealed were granted and regulated; and the Provisions of the said Act passed in the Fourth Year of His said Majesty's Reign, so far as the same apply to the Protection of Persons from further Assessment to any other Duty in lieu of the Duties thereby repealed (subject as therein mentioned), shall be extended and applied to the Duties hereby repealed, to all Intents as if the said Provisions were re-enacted by and made particularly applicable to the Provisions of this Act; and where any Person or Persons shall be chargeable with and duly assessed to the Duty for any Carriage with less than Four Wheels, and shall occasionally employ in the Capacity of Groom, Stable Boy, or Helper in the Stable any Person *bond fide* retained by him, her, or them for the Purposes of Husbandry, Manufacture, or Trade, such Person or Persons shall not be charged with any Duty payable by the said Acts in any Year commencing from and after the said Fifth Day of *April* One thousand eight hundred and twenty-five, for a Male Person, by reason of such occasional Employment; and where any Person being a Victualler duly licensed to sell Ale or Beer shall employ any One Male Person under the Age of Fifteen Years to draw, carry out, or deliver by Retail any Ale, Beer, or Liquors, which any such Victualler shall be duly licensed to sell, such Victualler shall not be liable to any Duty chargeable by the said Acts for One such Male Person, by reason of such Employment; and any Person who shall have kept and used, or who shall keep and use any Carriage, built and constructed in every respect as a Taxed Cart, under the Rules and Regulations of the said Acts, shall not be liable to any other or higher Duty for such Carriage in lieu of the said Duty on Taxed Carts hereby repealed, although such Person shall or may have used or shall use the same with the Seat of such Carriage not fixed, or with such Seat suspended by Slings or Braces; and any Person who shall have kept and used, or who shall keep and use any Carriage with Three Wheels, in every respect (other than in the Number of Wheels) built and constructed and within the Description contained in the said Act passed in the Fifty-eighth Year of the Reign of His said late Majesty, for charging the Duty hereby repealed on Carriages with Four Wheels drawn by Ponies, Mules, Oxen, or Asses, shall not be chargeable with any Duty for such Carriages with Three Wheels; and any Person or Persons occupying a Farm of less annual Value than Two hundred Pounds *per Annum*, and making a Livelihood principally thereby, shall be exempt from Duty for any Horses, Mares, or Geldings *bond fide* kept and generally employed by such Person or Persons for the Purposes of Husbandry on such Farm, although such Horses, Mares, or Geldings, or any of them, shall be occasionally let to Hire or used by such Person or Persons in drawing for Hire or Profit, in the Manner allowed by an Act passed in the Third Year of the Reign of His present Majesty, by Occupiers of Farms of the like Annual Value, and making a Livelihood solely thereby, and from the Profits of such Letting and Use; any thing in the said several Acts contained to the contrary notwithstanding.

and any Person assessed for Carriages with less than Four Wheels may occasionally employ as a Groom, &c. any Servant retained in Husbandry or Trade, free of Duty.

Victuallers may employ a Boy under 15, without being liable to Duty.

Any Person keeping a Taxed Cart may use it with the Seat not fixed, &c.

Carriages with Three Wheels, drawn by Ponies, not liable to Duty.

Farmers under 200*l.* a Year, may let their Horses occasionally for Hire, free of Duty.

IX. And be it further enacted, That the Repeal by this Act of the said Duties on Coachmakers and on Makers of Carriages, and also on

The Repeal of the Duties on Coach-

makers not to exempt them from Liabilities under the existing Acts, to keep Books of Entry and deliver Particulars of Carriages made and sold.

on Persons selling Carriages by Auction or on Commission, shall not in any Manner be construed or taken to exempt any or either of such Description of Persons from their several Liabilities to keep and make Entries for Inspection, in Books, of Carriages built or constructed in the Manner required by the said Acts, and to deliver Copies of Entries made in such Books to the Assessor or Assessors in the said Acts described, subject to the Penalties for Default thereof, and relating thereto respectively, as provided and required by the several Acts in force at the passing of this Act; and which Provisions, so far as the same apply to such Coachmakers and Makers and Sellers of Carriages, are hereby declared to remain in full Force; any thing in this Act contained to the contrary notwithstanding.

Authority to Commissioners of Districts to reduce Contracts of Composition which contain any Duty hereby repealed.

X. And be it further enacted, That where any Contract of Composition now in force for any of the Duties of Assessed Taxes doth contain any Duty or Duties repealed, or for which Exemption is provided by this Act, it shall be lawful for the Commissioners acting in the Execution of the said Acts and of this Act, in their respective Districts, and they are hereby authorized and required, to cause every such Contract, and the Assessments and Duplicates thereof or relating thereto, to be reduced in respect and to the Amount of any such Duty or Duties hereby repealed or exempted, with the additional Duty payable thereon by virtue of such Contract; and every such Reduction shall commence and take effect from and after the Days herein directed for the Repeal of or Exemption from such Duties respectively; all which Reductions shall and may be made under the Rules and Provisions of the said first-mentioned Act passed in the Fourth Year of the Reign of His said Majesty, and of the several other Acts in that Behalf; and every such Contract so reduced shall be of the same Force and Effect for the Recovery and enforcing Payment of the reduced Instalments, to all Intents as if the full Amount of the Instalments compounded for continued payable on such Contracts.

The Contracts to be in force for Payment of the reduced Instalments.

Treasury may allow Compensation to Clerks of Commissioners, when the Poundage is found to be inadequate.

XI. And whereas, by reason of the Repeal and Reduction of the said Duties of Assessed Taxes respectively, the Compensation by Poundage directed by the said Acts on the Amount of the Assessments of the remaining Duties to Persons acting as Clerks to the said Commissioners of certain Districts, may, in particular Cases, be inadequate to enable such Clerks to defray the Expences incurred by them in the Execution of their Duty under the said Acts; be it further enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three or more of them, for the Time being, or the High Treasurer thereof for the Time being, to order and direct the Allowance and Discharge of such actual Expences, or any Part thereof, as shall be necessarily incurred by any such Clerk in the due Execution of the said Acts, where such Allowance shall appear to the said last-mentioned Commissioners or High Treasurer reasonable and proper to be made, over and above the Allowance by Poundage made to any such Clerk for the particular Year of Assessment to which such Expences shall relate, under the Authority of

the said Act; and the Certificate of the Commissioners for the Affairs of Taxes, or any Three or more of them, shall be an Authority to the Receivers General respectively to pay such further Allowance.

Exemption to poor Persons for One Dog to be continued, notwithstanding the Repeal of certain of the Duties on Dwelling Houses by this Act.

XII. And whereas by the said Acts passed in the Forty-eighth and Fifty-second Years aforesaid, and the Exemptions contained in Schedule (G.) thereof, any Person who, on account of Poverty, shall be discharged from the Assessment made in respect of his or her Dwelling House in pursuance of the Regulations of the said Acts, and having One Dog and no more, the same not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, is exempted from the Duty for such Dog, to be allowed in the Manner by the said Acts prescribed: And whereas, by reason of the Repeal by this Act of certain of the said Duties on Windows and inhabited Houses, Persons who would have been entitled to such Exemptions before the passing of this Act, may lose the Benefit thereof for One Dog, without further Provision for that Purpose; be it further enacted, That in every Case where any Certificate for Exemption on account of Poverty, obtained in the Manner by the said Acts directed, shall be duly made and delivered to the respective Commissioners, and shall be found and adjudged by them respectively to be sufficient for exempting any Person or Persons from any of the Duties in respect of his or her Dwelling House hereby repealed, if such Duties had continued payable, it shall and may be lawful for the said respective Commissioners, and they are hereby authorized, upon the Allowance of any such Certificate, to grant the said Exemption for One such Dog, to all Intents as if the said Duties in respect of the Dwelling House of the Person seeking the Benefit of the said Exemption had been discharged from the Assessment under any such Certificate: Provided always, that a due Assessment shall be made for every such Dog, and that the Discharge thereof shall be made by the respective Commissioners on the Production and Allowance of the said Certificates, and in the Manner prescribed for granting Exemptions by the said Acts.

Powers granted to Commissioners and Officers under former Acts to extend to this Act.

XIII. And be it further enacted, That the several Powers and Provisions contained in this Act shall be carried and put into Execution by the several Commissioners, Assessors, Collectors, Inspectors, Surveyors, and other Officers appointed and acting in the Execution of the said Acts in their respective Districts, and the several Powers, Rules, and Provisions in the said Acts contained, in assessing, collecting, granting Exemptions from, and enforcing, paying, and accounting for the said Duties and Compositions (except so far as the same are herein varied, or for which other Provisions are made by this Act), shall be practised and put in Execution by such Commissioners and other Officers respectively, to all Intents, and subject to the like Penalties and Forfeitures and Authorities to enforce and recover the same, as if such Powers, Rules, and Provisions, Penalties and Forfeitures, had been expressly re-enacted and incorporated in and by this Act; any thing in this Act contained to the contrary notwithstanding.

Act may be altered this Session.

XIV. And be it further enacted, That this Act may be varied, altered, or repealed by any Act to be made in the present Session of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1825.