ANNO QUARTO

GULIELMI IV. REGIS.

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C A P. XIX.

An Act to repeal certain Duties on Inhabited Dwelling Houses. [16th *June* 1834]

WHEREAS by an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, 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 of One Shilling and Sixpence, Two Shillings and Three-pence, and Two Shillings and Ten-pence in the Pound respectively were granted and made payable yearly on all Inhabited Dwelling Houses throughout *Great Britain* according to the Value thereof as specified in Schedule (B.) to the said Act annexed: And whereas by an Act passed in the Third and Fourth Years of the Reign of His present Majesty, intituled *An Act to reduce certain of the Duties on Dwelling Houses, and to repeal other Duties of Assessed Taxes,* certain reduced Duties were granted and made payable on Inhabited Dwelling Houses, in certain Cases in the said last-recited Act specified, in lieu of the Duties so as aforesaid granted and made payable by the said Act of the Forty-eighth Year of King *George* the Third: And whereas it is expedient to repeal the said Duties on Inhabited Dwelling Houses: 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

48 G. 3. c.55.

3 & 4 W. 4. c. 39.

Duties on Inhabited Houses under 3 & 4 W. 4. c. 39. repealed from 5th April 1834.

Authority of the same, That from and after the Fifth Day of *April* One thousand eight hundred and thirty-four the said Duties so as aforesaid granted and made payable on Inhabited Dwelling Houses, and all Compositions in lieu of the said Duties, shall cease and determine, and the same are hereby repealed, so far as relates to any Assessment of the Duties of Assessed Taxes, or of Compositions in lieu thereof, to be made for any Year commencing from or after the said Fifth Day of *April* One thousand eight hundred and thirty-four.

Commissioners of Assessed Taxes to reduce Compositions which include the above-mentioned Duties;

Reduction to take effect from same Date.

II. And be it enacted, That where any Contract of Composition now in force for any of the Duties of Assessed Taxes doth include the Duty on any Inhabited Dwelling House or Dwelling Houses repealed by this Act, it shall be lawful for the Commissioners acting in the Execution of the several Acts relating to the said Duties, in their respective Districts, and they are hereby authorized and required, to cause the Amount of the Composition payable under such Contract, and the Assessments and Duplicates relating thereto, for any Year commencing as aforesaid, to be reduced to the Extent of the said Duty hereby repealed and of the additional Duty payable thereon by virtue of such Contract, and such Reduction shall commence and take effect from and after the said Fifth Day of *April* One thousand eight hundred and thirty-four; and all such Contracts shall be of the same Force and Effect for the Recovery and enforcing Payment of the reduced Instalments of Composition, to all Intents and Purposes, as if the full Amount of the Instalments compounded for had continued payable on such Contracts.

Qualifications conferred by Payment of said Duties to remain with the Occupiers of Houses of the Rent or Value specified in recited Acts.

III. And be it enacted, That where under or by virtue of any Act or Acts in force, in order to qualify or entitle any Person to vote at the Election of any Commissioner or Commissioners, or as a Qualification for any other Purpose, it is required that such Person shall occupy a Dwelling House assessed to the said Duties on Inhabited Dwelling Houses at a certain Rent or Value, it shall be sufficient to entitle any such Person to vote on any such Occasion, and it shall be deemed to be a sufficient Qualification, or for any such Purpose as aforesaid, if such Person shall occupy a Dwelling House which shall be *bonâ fide* of the Rent or Value specified or required in or by any such Act or Acts as aforesaid, without reference to any Assessment of the said Duties hereby repealed, provided such Person shall be in other respects duly qualified for any such Purpose as aforesaid; and in case of Dispute such Rent or Value shall be ascertained and determined according to the Rules and Directions contained in the said Schedule (B.) annexed to the said recited Act of the Forty-eighth Year of King *George* the Third.

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