ANNO DECIMO QUARTO & DECIMO QUINTO

VICTORIÆ REGINÆ.

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C A P. XXXVI.

An Act to repeal the Duties payable on Dwelling Houses according to the Number of Windows or Lights, and to grant in lieu thereof other Duties on Inhabited Houses according to their annual Value. [24th *July* 1851.]

WHEREAS under and by virtue of an Act of the Forty-eighth Year of King *George* the Third, Chapter Fifty-five, certain Duties are now payable in *England, Wales,* and *Berwick-upon-Tweed* and in *Scotland* respectively upon Dwelling Houses, and are assessed and levied according to the Number of Windows or Lights therein as set forth in the Schedule marked (A.) to the said Act annexed; and it is expedient that in lieu thereof the Duties on Inhabited Dwelling Houses set forth in the Schedule to this Act annexed should be assessed and levied according to the annual Value of such Dwelling Houses: Be it therefore enacted by the Queen'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, as follows:

48 G. 3. c. 55.

Duties granted on inhabited Houses as

I. From and after the Fifth Day of *April* One thousand eight hundred and fifty-one, in *England, Wales,* and the Town of *Berwick-*

specified in the Schedule annexed, in lieu of Duties herein-after repealed.

upon-Tweed, and from and after the Term of *Whitsunday* One thousand eight hundred and fifty-one in *Scotland*, in lieu and instead of the said Duties so payable as aforesaid, and which are herein-after repealed, there shall be assessed, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, upon inhabited Dwelling Houses in and throughout *Great Britain*, the several Duties set forth in the Schedule to this Act annexed, payable according to the annual Value of such Dwelling Houses, which said Schedule shall be deemed and taken to be Part of this Act.

Duties granted to be under Care of Commissioners of Inland Revenue.

Powers and Provisions of former Acts to be in force;

II. The said Duties shall be denominated and deemed to be Duties of Assessed Taxes, and shall be under the Care and Management of the Commissioners of Inland Revenue for the Time being; and all Powers, Provisions, Rules, Regulations, and Directions, Fines, Forfeitures, Pains, and Penalties, now in force contained in or enacted by any Act or Acts relating to the Duties of Assessed Taxes, and also all Powers Provisions, Rules, Regulations, Directions, and Exemptions, Fines, Forfeitures, Pains and Penalties, contained in or enacted by any such Act or Acts as aforesaid, with reference to the Duties on inhabited Dwelling Houses according to the Value thereof, as set forth in the Schedule marked (B.) annexed to the said Act of the Forty-eighth Year of King *George* the Third, and which were in force in regard to the said last-mentioned Duties at the Time of the Repeal of such Duties by an Act of the Session holden in the Fourth and Fifth Years of King *William* the Fourth, Chapter Nineteen, except as herein-after excepted, shall severally and respectively be and become in full Force and Effect with respect to the Duties hereby granted, and shall be severally and respectively duly observed, applied, practised, and put in execution in the respective Parts of *Great Britain*, for assessing, raising, levying, collecting, receiving, accounting for, and securing the said Duties hereby granted, and otherwise in relation thereto, so far as the same are or shall be applicable, and are not repealed or superseded by and are consistent with the express Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the same Powers, Provisions, Rules, Regulations, Directions, and Exemptions, Fines, Forfeitures, Pains, and Penalties, were particularly repeated and re-enacted in this Act with reference to the said Duties hereby granted: Excepting always out of this Enactment any Provisions for or in relation to Compositions for the said Duties set forth in the said Schedule marked (B.), the Exemption in Case II. of Exemptions contained in the same Schedule, and all the Provisions of an Act of the Session holden in the Third and Fourth Years of King *William* the Fourth, Chapter Thirty-nine, and of an Act of the Session holden

except as herein provided.

holden in the Third and Fourth Years of Her Majesty, Chapter Seventeen.

Market Gardens and Nursery Grounds not to be included in Valuation of Houses.

III. Provided always, That no Market Garden or Nursery Ground occupied by a Market Gardener or Nurseryman *bonâ fide* for the Sale of the Produce thereof, in the Way of his Trade or Business, shall be included in the Valuation of any Dwelling House and Premises in charging the Duties made payable by this Act.

Duties on Windows and Lights to cease on Commencement of the Duties granted by this Act;

except those uncollected and Penalties, &c.

IV. The Duties granted by the said Act of the Forty-eighth Year of King *George* the Third, and now payable in *England*, *Wales*, and *Berwick-upon-Tweed* and in *Scotland* respectively, upon Dwelling Houses, according to the Number of Windows or Lights therein, as set forth in the Schedule marked (A.) to the said Act annexed, shall, at and upon the respective Periods appointed for the Commencement of the Duties granted by this Act, severally cease and determine; save and except as to any of the said Duties hereby repealed which, having been assessed or charged, shall not have been collected, levied, recovered, and accounted for, and also as to all Arrears of any of the said Duties, and all Penalties and Forfeitures incurred at or before such respective Periods, all which said Duties and Arrears of Duties, and Penalties and Forfeitures, shall respectively be collected, levied, recovered, paid, and accounted for as if this Act had not been passed.

Persons to be liable to the same Duty for Armorial Bearings as if chargeable to Duties under 48 G. 3. c. 55.

V. And whereas a certain Rate of Duty is now payable in respect of Armorial Bearings or Ensigns used or worn by Persons chargeable to the Duties on Houses, Windows, or Lights made payable by the said Act of the Forty-eighth Year of King *George* the Third:

All Persons who shall be chargeable to Duty under this Act shall in respect of Armorial Bearings or Ensigns used or worn by them be subject to the same Rate of Duty as they would have been liable to if they had been chargeable to the said Duties made payable by the said Act.

Assessors already appointed to be Assessors for the current Year under this Act.

VI. And whereas Assessors of the Duties of Assessed Taxes have in many Parishes and Places been already appointed for the present Year: The Persons so appointed such Assessors shall, without any further or other Appointment or Authority, become and be Assessors of the Duties granted by this Act for the said Year in and for the same Parishes and Places respectively.

The

The SCHEDULE referred to;

CONTAINING

The DUTIES by this ACT made payable upon INHABITED DWELLING HOUSES in and throughout Great Britain, according to the annual Value thereof; that is to say,

For every Inhabited Dwelling House which, with the Household and other Offices, Yards, and Gardens therewith occupied and charged, is or shall be worth the Rent of Twenty Pounds or upwards, by the Year,—

Where any such Dwelling House shall be occupied by any Person in Trade who shall expose to sale and sell any Goods, Wares, or Merchandise in any Shop or Warehouse, being Part of the same Dwelling House, and in the Front and on the Ground or Basement Story thereof;

And also where any such Dwelling House shall be occupied by any Person who shall be duly licensed by the Laws in force to sell therein by retail Beer, Ale, Wine, or other Liquors, although the Room or Rooms thereof in which any such Liquors shall be exposed to sale, sold, drunk, or consumed shall not be such Shop or Warehouse as aforesaid;

And also where any such Dwelling House shall be a Farmhouse occupied by a Tenant or Farm Servant, and bonâ fide used for the Purposes of Husbandry only,

There shall be charged for every Twenty Shillings of such annual Value of any such Dwelling House, the Sum of Sixpence;

And where any such Dwelling House shall not be occupied and used for any such Purpose and in manner aforesaid there shall be charged for every Twenty Shillings of such annual Value thereof the Sum of Ninepence.

LONDON:
Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1851.