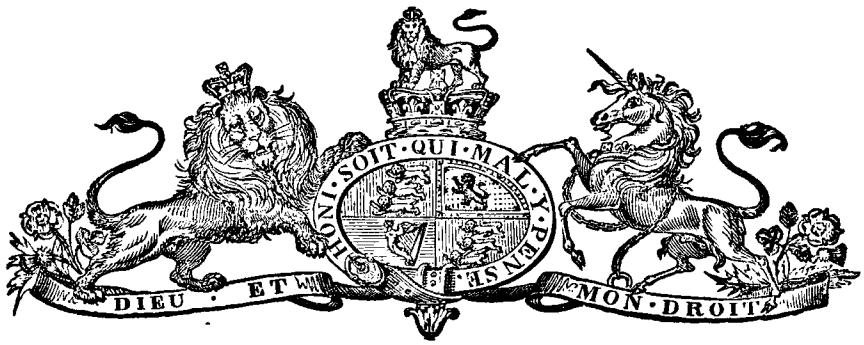


ANNO DECIMO QUARTO

VICTORIÆ REGINÆ.

****

CAP. XII.

An Act to continue the Duties on Profits arising from Property, Professions, Trades, and Offices, and to amend the Act imposing the same.

[5th *June* 1851.]

Most Gracious Sovereign,

WHEREAS by an Act passed in the Fifth and Sixth Years of Your Majesty's Reign, intituled *An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices until the Sixth Day of* April *One thousand eight hundred and forty-five*, certain Rates and Duties arising from Property, Professions, Trades, and Offices were granted to Your Majesty for a Term therein limited and now expired; and by Two several Acts passed respectively in the Eighth and Eleventh Years of Your Majesty's Reign the same Rates and Duties were continued for Two several and successive Terms, the latter of such Terms expiring with the Fifth Day of *April* One thousand eight hundred and fifty-one: We, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's public Expenses, have freely and voluntarily resolved to continue the said Rates and Duties, and to

5 & 6 Vict. c. 35.

8 & 9 Vict. c. 4.

11 & 12 Vict. c. 8.

grant the same to Your Majesty for the Period herein-after limited; and do most humbly beseech Your Majesty that it may be enacted; and be it 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, That—

Rates and Duties granted by first-recited Act further continued for One Year.

I. The several Rates and Duties by the said first-recited Act granted shall be and the same are hereby continued, and shall be charged, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, from and after the Fifth Day of *April* One thousand eight hundred and fifty-one, for the Term of One Year thence next ensuing, and until the Assessments made or which ought to be made for the last Year of the said Term, or for any preceding Year, shall be completed, collected, levied, and paid.

First-recited Act and the several other Acts continued in force.

II. The said first-recited Act, and all and every other Act and Acts in force upon or immediately before the Fifth Day of *April* One thousand eight hundred and fifty-one, in relation to the Duties granted by the said first-recited Act, shall severally be continued and remain in full Force and Effect in relation to the Duties hereby continued and granted as aforesaid; and all and every the Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in the said Acts or any of them, and in force as aforesaid, shall (so far as the same shall be consistent with and shall not be superseded by the express Provisions of this Act) severally and respectively be duly observed, practised, applied, and put in execution in relation to the said Duties hereby continued and granted, as well during the Term herein limited as after the Expiration thereof respectively, for assessing, levying, recovering, paying, deducting, and accounting for the said Duties and all Arrears thereof, and for re-assessing the same in default of Payment, and for the suing for, adjudging, and recovering any Penalty which shall have been or may be incurred in relation to the said Duties, as fully and effectually to all Intents and Purposes as if the same Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties hereby continued and granted as aforesaid.

Abatement to be made from Assessments on Tenant Farmers where

III. That if at the End of the Year of Assessment of the said Duties under this Act any Person occupying Lands for the Purposes of Husbandry only, and obtaining his Livelihood principally from Husbandry, who shall have been assessed in the said Year to the

Duties chargeable under Schedule (B.) of the said first-recited Act in respect of such Lands, shall find, and shall prove to the Satisfaction of the Commissioners by whom the Assessment was made, that his Profits and Gains arising from the Occupation of such Lands during the said Year fell short of the Sum on which the Assessment was made, it shall be lawful for the said Commissioners, upon Appeal made to them in that Behalf within Three Calendar Months after the Expiration of the said Year, and of which Notice in Writing shall be given to the Surveyor of Taxes for the District, to cause an Abatement to be made from the Amount of the said Duties charged on such Appellant proportionate to the Deficiency of his said Profits and Gains; and in case the whole Sum assessed shall have been paid, the Amount of the Sum overpaid shall be certified and repaid in like Manner as is provided by Section 133. of the said first-recited Act in the Case of any Over-payment of the Duties assessed under Schedule (D.) of the same Act.

Profits fall short of such Assessments.

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