SCHEDULE (B.)

CERTIFICATE.

I, do hereby certify, that on the Application of , now living at , I have caused the Carriage known by the following Marks or Description [*here state Marks or Description by which the Carriage may be identified*], to be inspected, which the said desires to use and let to hire as a [Metropolitan Stage Carriage, *or* as a Hackney Carriage]; and I certify that the said Carriage is in a fit and proper Condition for public Use, and that Persons are to be carried thereby [*if the Carriage be a Metropolitan Stage Carriage, the Number of Passengers to be carried Inside and Outside thereof respectively is to be specified, exclusive of the Driver and Conductor*].

(Signed)

Commissioner of the Police of the Metropolis.

SCHEDULE (C.)

CERTIFICATE.

I, do hereby certify, that I have caused the Carriage now used and let to hire as a [*state whether a Metropolitan Stage or Hackney Carriage*], and known by the following Marks or Description [*here state Marks or Description by which the Carriage may be identified*], to be inspected, and find the said Carriage not to be in a fit and proper Condition for public Use; and I do hereby suspend the Licence granted to to keep and use the said Carriage as a [*state whether a Metropolitan Stage or Hackney Carriage*] for the Period of from this Date.

(Signed)

Commissioner of the Police of the Metropolis.

CAP. XXXIV.

An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices. [28th *June* 1853.]

Most Gracious Sovereign,

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 and making an Addition to the Public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after mentioned, and do therefore 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, as follows:

From 5th April 1853 certain Duties herein mentioned to be charged on Property, &c.

I. From and after the Fifth Day of *April* One thousand eight hundred and fifty-three there shall be charged, raised, levied, collected, and paid yearly unto and for the Use of Her Majesty, Her Heirs and Successors, during the respective Terms herein-after limited, the several Rates and Duties herein-after mentioned; (that is to say,)

For and in respect of the Property in any Lands, Tenements, or Hereditaments in the United Kingdom, and for and in respect of every Annuity, Pension, or Stipend payable by Her Majesty, or out of the Public Revenue of the United Kingdom, and for and in respect of all Interest of Money, Annuities, Dividends, and Shares of Annuities payable to any Person

Person or Persons, Bodies Politic or Corporate, Companies or Societies, whether corporate or not corporate, and for and in respect of the annual Profits or Gains arising or accruing to any Person or Persons whatever resident in the United Kingdom, from any Kind of Property whatever, whether situate in the United Kingdom or elsewhere, or from any Annuities, Allowances, or Stipends, or from any Profession, Trade, or Vocation, whether the same shall be respectively exercised in the United Kingdom or elsewhere, and for and in respect of the annual Profits or Gains arising or accruing to any Person or Persons not resident within the United Kingdom from any Property whatever in the United Kingdom, or from any Trade, Profession, or Vocation exercised in the United Kingdom, for every Twenty Shillings of the annual Value or Amount thereof,—

	£	s.	d.
During the Term of Two Years from the Fifth Day of *April* One thousand eight hundred and fifty-three, the yearly Duty of - - - -	0	0	7
And during the further Term of Two Years from the Fifth Day of *April* One thousand eight hundred and fifty-five, the yearly Duty of - -	0	0	6
And during the further Term of Three Years from the Fifth Day of *April* One thousand eight hundred and fifty-seven, the yearly Duty of - -	0	0	5

And for and in respect of the Occupation of such Lands, Tenements, or Hereditaments (other than a Dwelling House occupied by a Tenant distinct from a Farm of Lands), for every Twenty Shillings of the annual Value thereof,—

	In England. £	s.	d.	In Scotland and Ireland. £	s.	d.
During the said first-mentioned Term of Two Years, the yearly Duty of - - - - - - - -	0	0	3½	0	0	2½
And during the said further Term of Two Years, the yearly Duty of - - - - - - - -	0	0	3	0	0	2¼
And during the said further Term of Three Years, the yearly Duty of - - - - - - - -	0	0	2½	0	0	1¾

Duties payable in respect of Subjects described in Schedules.

II. For the Purpose of classifying and distinguishing the several Properties, Profits, and Gains for and in respect of which the said Duties are by this Act granted, and for the Purposes of the Provisions for assessing, raising, levying, and collecting such Duties respectively, the said Duties shall be deemed to be granted and made payable yearly for and in respect of the several Properties, Profits, and Gains respectively described or comprised in the several Schedules contained in this Act, and marked respectively (A.), (B.), (C.), (D.), and (E.), and to be charged under such respective Schedules; (that is to say,)

SCHEDULE (A.)

For and in respect of the Property in all Lands, Tenements, Hereditaments, and Heritages in the United Kingdom, and to be charged for every Twenty Shillings of the annual Value thereof:

SCHEDULE (B.)

For and in respect of the Occupation of all such Lands, Tenements, Hereditaments, and Heritages as aforesaid, and to be charged for every Twenty Shillings of the annual Value thereof:

SCHEDULE (C.)

For and in respect of all Profits arising from Interest, Annuities, Dividends, and Shares of Annuities payable to any Person, Body Politic or Corporate, Company or Society, whether corporate or not corporate, out of any Public Revenue, and to be charged for every Twenty Shillings of the annual Amount thereof:

SCHEDULE (D.)

For and in respect of the annual Profits or Gains arising or accruing to any Person residing in the United Kingdom from any Kind of Property whatever, whether situate in the United Kingdom or elsewhere, and for and in respect of the annual Profits or Gains arising

or accruing to any Person residing in the United Kingdom from any Profession, Trade, Employment, or Vocation, whether the same shall be respectively carried on in the United Kingdom or elsewhere, and to be charged for every Twenty Shillings of the annual Amount of such Profits and Gains:

And for and in respect of the annual Profits or Gains arising or accruing to any Person whatever, whether a Subject of Her Majesty or not, although not resident within the United Kingdom, from any Property whatever in the United Kingdom, or any Profession, Trade, Employment, or Vocation exercised within the United Kingdom, and to be charged for every Twenty Shillings of the annual Amount of such Profits and Gains:

And for and in respect of all Interest of Money, Annuities, and other annual Profits and Gains not charged by virtue of any of the other Schedules contained in this Act, and to be charged for every Twenty Shillings of the annual Amount thereof:

SCHEDULE (E.)

For and in respect of every Public Office or Employment of Profit, and upon every Annuity, Pension, or Stipend payable by Her Majesty or out of the Public Revenue of the United Kingdom, except Annuities charged to the Duties under the said Schedule (C.), and to be charged for every Twenty Shillings of the annual Amount thereof.

Duties on fractional Parts.

III. Upon every fractional Part of Twenty Shillings of the annual Value or Amount of the Property, Profits, and Gains aforesaid, the like Proportion of Duty at the respective Rates aforesaid shall be charged; provided that no Duty shall be charged of a lower Denomination than One Penny.

Duties to be under the Management of the Commissioners of Inland Revenue.

IV. The Duties by this Act granted shall be under the Direction and Management of the Commissioners of Inland Revenue for the Time being, who are hereby empowered to employ all such Officers or other Persons, and to do all such other Acts and Things as may be deemed necessary or expedient for the raising, collecting, receiving, and accounting for the said Duties, and for putting this Act into execution in and throughout the United Kingdom, in the like and in as full and ample a Manner as they are authorized to do with relation to any other Duties under their Care and Management.

Duties to be assessed and raised under the Provisions of recited Acts.

V. The said Duties hereby granted shall be assessed, raised, levied, and collected under the Regulations and Provisions of the Act passed in the Session of Parliament held in the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, and of the several Acts therein mentioned or referred to, and also of any Act or Acts subsequently passed explaining, altering, amending, or continuing the said first-mentioned Act; and for this Purpose all the said several Acts shall be revived, and shall be deemed to have been and to be continued in force from the Fifth Day of *April* One thousand eight hundred and fifty-three; and all such of the said Regulations and Provisions as have been enacted by the said Acts, or any of them, with reference to *Great Britain* or *England*, shall (so far as the same are or may be applicable consistently with the express Provisions of this Act) be and the same are hereby extended to *Ireland;* and all Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things contained in or enacted by the said several Acts before recited or referred to, or any of them, shall, notwithstanding that the same may have expired, severally and respectively be and become in full Force and Effect with respect to the Duties hereby granted, and shall in all Cases not expressly provided for by this Act, and so far as the same are not superseded by and are consistent with the express Provisions of this Act, severally and respectively be duly observed, applied, practised, and put in execution throughout the respective Parts of the United Kingdom, for raising, levying, collecting, receiving, accounting for, and securing the said Duties hereby granted, and for auditing the Accounts thereof, and otherwise relating thereto, as fully and effectually to all Intents and Purposes as if the same Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties hereby granted, and respectively applied to the several Parts of the United Kingdom as aforesaid; and wherever in the said Acts, or any of them, the Term "*England*" is used or mentioned, the same, in relation to the Duties granted by this Act, shall be deemed to extend to and to mean also *Ireland;* and in like Manner

Manner the Term "*Great Britain*" shall be read as and deemed and construed to mean the United Kingdom; and where in the Provisions of the said Acts Her Majesty's Court of Exchequer at *Westminster*, or any of Her Majesty's Courts of Record at *Westminster*, is or are mentioned or referred to, such Provisions shall, with reference to the Duties under this Act to be assessed in *Ireland*, be construed and take effect as if Her Majesty's Court of Exchequer at *Dublin*, or Her Majesty's Superior Courts of Record at *Dublin*, were mentioned or referred to instead of the said respective Courts at *Westminster*, and the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, and the Acts explaining, altering, amending, and continuing the same, and this Act, shall be construed and read together as One Act.

Not to exempt Persons receiving Profits from Possessions or Securities in Ireland, &c. or from Foreign Possessions or Securities.

VI. Provided always, That nothing in the said first-mentioned Act contained shall be deemed or construed to extend to exempt any Person, although not resident in any Part of the United Kingdom, from the Duties granted by this Act in respect of the Profits or Gains received from or out of any Possessions or Securities in *Ireland*, or to exempt any Person resident in any Part of the United Kingdom from the said Duties in respect of the Profits or Gains received from or out of any Possessions or Securities in any other of Her Majesty's Dominions, or any Foreign Possessions or Securities.

Duties in respect of Securities and Possessions in Ireland to be charged in same Manner as Securities, &c. of the like Nature in Great Britain are chargeable, except as modified.

VII. Provided also, That the Duties in respect of Interest arising from Securities in *Ireland*, and in respect of Possessions in *Ireland* which by the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, are directed to be charged and assessed respectively according to certain Rules prescribed for charging the Duties under the Head respectively of "Fourth Case" and "Fifth Case" of Schedule (D.), and in Section One hundred and six of the said Act, shall under this Act be charged and assessed in *Ireland* in the same Manner and under the same Schedules, Rules, and Regulations respectively as the Duties on Securities and Possessions of the like Nature in *Great Britain* are directed to be charged, except so far as such Schedules, Rules, and Regulations are altered or modified in regard to the assessing or charging of Duties in *Ireland* by the express Provisions of this Act.

Persons holding Offices in Ireland, and Members of Parliament residing in Ireland, to be chargeable, notwithstanding 5 & 6 Vict. c. 35.

VIII. Provided also, That notwithstanding anything in the said Act of the Fifth and Sixth Years of Her Majesty contained, Persons holding Offices in *Ireland* and residing in *Great Britain*, and Persons usually residing in *Ireland* and serving in Parliament, shall be chargeable to the Duties by this Act granted, without regard to any Exemption from the Duties of Assessed Taxes; and that this Act shall extend to charge Persons resident in *Ireland* with the Duties under Schedule (E.) in respect of Public Offices or Employments, although the Duties thereof are necessarily and permanently performed in *Ireland*.

Commissioners appointed under former Acts to be Commissioners under this Act.

IX. The several Persons chosen or appointed under the Provisions of the said first-mentioned Act to be respectively Commissioners for the General Purposes of the said Act, and to be respectively Additional or other Commissioners, being respectively duly qualified in that Behalf, and also the several Persons appointed to be and who on the Fifth Day of *April* One thousand eight hundred and fifty-three were Commissioners for the Special Purposes of the said Act, shall, without any further or other Election, Nomination, or Appointment respectively, be such Commissioners as aforesaid for the like Purposes under this Act; and wherever in the said Act, or in any Act relating to the Duties thereby granted, Mention is made of the Commissioners of Stamps and Taxes, the same in relation to the Duties granted by this Act shall be construed and deemed to designate the Commissioners of Inland Revenue: Provided that no Persons shall be Commissioners to supply Vacancies amongst the said Commissioners for General Purposes, except such Persons as shall after the passing of this Act be chosen for that Purpose in the Manner provided by the said first-mentioned Act.

Persons intrusted with the Payment in the United Kingdom of Interest or Dividends from Foreign Companies to

X. The Provision made by the Act passed in the said Session of the Fifth and Sixth Years of Her Majesty, Chapter Eighty, Section Two, for the assessing and charging the Duties on Dividends and Shares of Annuities payable out of the Revenue of any Foreign State, shall be and the same is hereby extended to the assessing and charging of the Duties granted by this Act, as well on such Dividends and Shares of Annuities as aforesaid as on all Interest, Dividends, or other annual Payments payable out of or in respect of the Stocks,

do all Acts necessary in order to Assessments being made thereon in manner directed by 5 & 6 Vict. c. 80.

Funds, or Shares of any Foreign Company, Society, Adventure, or Concern, or in respect of any Securities given by or on account of any such Company, Society, Adventure, or Concern, and which said Interest, Dividends, or annual Payments have been or shall be intrusted to any Person in the United Kingdom for Payment to any Persons, Corporations, Companies, or Societies in the United Kingdom, and all Persons intrusted with the Payment of any such Interest, Dividends, or other annual Payments as aforesaid in the United Kingdom, or acting therein as Agents or in any other Character, shall and they are hereby required to do and perform all such Acts, Matters, and Things, in order to the assessing and charging and paying of the said Duties on all such Interest, Dividends, or other annual Payments as aforesaid, and under and subject to the like Penalty or other Liability for any Neglect, Refusal, or Default in that Behalf, as by the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Eighty, Persons intrusted with the Payment of Annuities or any Dividends or Shares of Annuities are required to do and perform, or are subject or liable to for any similar Neglect, Refusal, or Default; and the Assessments of the Duties on all such Interest, Dividends, and other annual Payments as aforesaid shall be made by the Commissioners for Special Purposes under Schedule (D.) of this Act, and the said Commissioners shall do and perform all such Acts, Matters, and Things in relation to such Assessments as by the said Act, Chapter Eighty, they are required to do or perform in relation to any Assessment under the said last-mentioned Act.

Governor and Directors of the Bank of Ireland to be Commissioners for assessing Duties on Annuities, Dividends, Pensions, and Salaries payable by the Bank, and on their Profits.

XI. The Governors and Directors of the Company of the Bank of *Ireland* shall be Commissioners for executing this Act, for the Purpose of assessing and charging the Duties hereby granted in respect of all Annuities, Dividends, and Shares of Annuities payable by the Governor and Company of the Bank of *Ireland* out of the Public Revenue of the United Kingdom to any Persons, Corporations, or Companies whatever, and in respect of all Profits and Gains of the said Company chargeable under Schedule (D.) of this Act, and in respect of all other Dividends, Interests, Annuities, Pensions, and Salaries payable by the said Company, and also in respect of all other Profits chargeable with Duty under this Act and arising within any Office or Department under the Management or Control of the said Governor and Company; and the said last-mentioned Commissioners shall have, use, and exercise all the Powers and Authorities of Commissioners for the General Purposes of this Act, so far as the same relate to the said Duties to be assessed and charged by the said Governor and Directors, and shall make their Assessments of the said Duties, under and subject to the Rules, Regulations, and Exemptions contained in the said first-mentioned Act in relation to the said Duties respectively: Provided always, that the Duties by this Act granted shall extend to and be payable upon all Annuities, Dividends, and Share of Annuities payable in *Ireland* out of the Revenue of the United Kingdom to or for the Use or Benefit of any Person, whether resident in *Ireland* or elsewhere.

The Clerks of the Boards of Guardians in Ireland to transmit to the Commissioners of Inland Revenue annually Copies of the Poor Rates.

XII. In order to the assessing of the Duties chargeable under the respective Schedules (A.) and (B.) of this Act in *Ireland*, the Clerk of the Board of Guardians of every Poor Law Union in *Ireland*, or the Person acting as such Clerk, shall, within One Month after the passing of this Act, and between the Fifth Day of *April* and the First Day of *June* in every succeeding Year, transmit to the Commissioners of Inland Revenue, at their Head Office in *Dublin*, true Copies of the last Rates made by such Guardians for the Relief of the Poor in such Union, and in every Electoral Division thereof, and the Collector General of Rates in the City of *Dublin* shall, in like Manner and within the same Period in each Year, transmit to the said Commissioners true Copies of the last Rates made for the Relief of the destitute Poor in the several Electoral Divisions or Parts thereof in which he is by Law authorized to make and declare such Rates; and the Commissioners of Inland Revenue shall pay to the said Clerk and Collector respectively the Cost and Expense of making all such Copies, not exceeding the Rate of Two Shillings and Sixpence for every One hundred Ratings; and if any such Clerk or any Person acting as such Clerk or such Collector shall in any Year neglect to transmit such Copies in compliance with this Enactment, he shall for every such Neglect forfeit the Sum of Fifty Pounds.

Duties under Schedules (A.) and (B.) in

XIII. The Duties chargeable in *Ireland* under the respective Schedules (A.) and (B.) of this Act shall be charged and assessed by a Poundage Rate upon the annual Value of all Tenements

Tenements and rateable Hereditaments, according to the respective Surveys and Valuations made or to be made and from Time to Time in force for the Purposes of the Rates for the Relief of the Poor in *Ireland*; and the Assessment of the said Duties in *Ireland* chargeable under the said Schedule (A.) shall be made upon the Landlord or immediate Lessor of such Tenements or rateable Hereditaments, or if it shall appear to the Commissioners for Special Purposes to be necessary or proper, the said Assessment shall be made upon such Person as the Rate for the Relief of the Poor shall be made upon in respect of any such Property under the Provisions of the Acts in that Behalf; and the Assessment of the said Duties chargeable under the said Schedule (B.) shall be made upon the Occupier of such Property: Provided always, that if upon the Appeal, as herein-after mentioned, of any Person deeming himself aggrieved by any such Assessment, it shall be proved to the Satisfaction of the Commissioners, Assistant Barrister, Chairman, or Recorder, by whom such Appeal shall be heard or re-heard, as the Case may be, that such Assessment is made upon an Amount or Value exceeding the annual Rent at which the Property in respect whereof such Assessment is made is worth to be let from Year to Year, the Person hearing or re-hearing such Appeal shall give Relief by reducing and abating such Assessment, and charging the Duties on the Amount of such annual Value as aforesaid, notwithstanding that the same may be less than the annual Value of the Premises according to any such Survey or Valuation as aforesaid; and if such annual Value at which such Property is worth to be let as aforesaid shall exceed the actual Rent payable yearly by the Tenant or Occupier of such Premises, the Landlord or immediate Lessor shall be assessed under Schedule (A.) upon the Amount of such actual Rent only, and the Tenant or Occupier shall be assessed under the said Schedule (A.) on the Difference between that Amount and the Amount of such last-mentioned annual Value, subject nevertheless to any Claim for Exemption which the Parties respectively may be entitled to: Provided also, that where any Person receiving Rent in respect of any Hereditament in *Ireland* exempt from being rated to the Relief of the Poor is liable to be rated in respect of such Rent to the Extent of One Half the Poundage of any Poor Rate, the said Duties in *Ireland* chargeable under the said Schedule (A.) shall be charged and assessed upon such Person by a Poundage Rate upon the full Amount of such Rent.

Ireland to be assessed according to the Valuations under the Poor Relief Acts.

On whom Assessments to be made.

Persons receiving Rent out of Hereditaments in Ireland exempt from Poor Rates to be assessed to full Amount of Rent.

XIV. Provided also, That if in any Case it appear to the Commissioners of Inland Revenue that any such Valuation as aforesaid for the Time being in force is not correct (having reference to the Principles according to which the same ought by Law to have been made,) with respect to all or any of the Tenements or rateable Hereditaments included therein, it shall be lawful for such Commissioners to direct the Commissioner of Valuation to make or cause to be made a Re-valuation of the Tenements or Hereditaments with respect to which the said Valuation is incorrect, and such Commissioner of Valuation shall forthwith, with all convenient Speed, make or cause to be made such Re-valuation accordingly, and sign the same and transmit it to the Commissioners of Inland Revenue; and such Re-valuation shall be made according to the Principles or Rules according to which such incorrect Valuation ought by Law to have been made, and the Duties chargeable under the said Schedules (A.) and (B.) shall, after such Re-valuation, be charged and assessed according thereto; provided that if any Person assessed to the last-mentioned Duties according to such Re-valuation deem himself aggrieved thereby, it shall be lawful for him to appeal against such Assessment on the ground of the Incorrectness of such Re-valuation, and upon such Appeal it shall be lawful for the Commissioners, Assistant Barrister, Chairman, or Recorder hearing or re-hearing such Appeal to alter as well such Re-valuation as the Assessment thereon, and make such Order in relation thereto as they or he may think fit.

Commissioners of Inland Revenue may direct Re-valuations where existing Valuations are incorrect.

XV. In assessing in *Ireland* the Duties chargeable under Schedule (A.) of this Act on the Landlord or immediate Lessor, in every Case where the Amount or annual Value on which the Assessment is made on him is not less than the annual Rent reserved or payable to him for the Premises in respect of which the Assessment is made, an Allowance or Abatement of a proportionate Part of the Duty shall be made in respect of the Amount of the Poor Rates which such Landlord or Lessor shall have paid or borne for the same Premises in the Year preceding; and if the Amount or annual Value on which such Assessment as aforesaid is made shall be less than the said Rent, then such Allowance or Abatement as aforesaid

Allowance for Poor Rates chargeable on the Landlord's Rent in Ireland.

aforesaid shall be made only in respect of so much as the Amount of the said Poor Rate added to the Sum on which the Assessment is made shall exceed the actual Rent.

By whom Assessments under Schedules (A.) and (B.) in Ireland are to be made and collected.

XVI. All Assessments of the said Duties under the said Schedules (A.) and (B.), in *Ireland*, shall be made by Surveyors of Taxes or other Officers of Inland Revenue acting in that Behalf under the Directions of the Commissioners of Inland Revenue; and every such Assessment shall be made for and comprise the respective Premises situate within a Union, or an Electoral Division, or such other District as the said last-mentioned Commissioners shall direct; and the same shall be signed by Two of the Commissioners for Special Purposes, who shall cause Duplicates thereof, together with their Warrants for the collecting and levying of the Sums thereby assessed, to be delivered to such Person or Persons as they shall appoint to be Collectors of such Assessments.

How Assessments in Ireland under Schedules (A.) and (B.) are to be collected, levied, and recovered.

XVII. Every such Assessment in *Ireland* of the Duties under the said Schedules (A.) and (B.) of this Act may be collected, levied, and recovered by Distress by the Person appointed in manner aforesaid to be the Collector thereof from the Person assessed, or from the Occupier of the Property assessed, or may be levied upon the particular Premises in respect of which the Assessment is made; and all Goods and Chattels, to whomsoever the same shall belong, found on such Premises in respect of which any Assessment is made of the said Duties under this Act, shall be liable to be distrained and sold for the Recovery of the said Duties; or such Duties as aforesaid, or any Arrears thereof, may be levied and recovered in the same Manner as other Duties assessed in *Ireland* under this Act may be levied and recovered: Provided always, that the Duty assessed under the said Schedule (A.) upon or in respect of any Tenement or Hereditament may be collected, recovered, and levied by the said Collector from the Landlord or immediate Lessor of the Premises assessed, whether he be named in the Assessment or not; and to that end such Collector is hereby authorized and empowered to use, exercise, and put in force against such Landlord or immediate Lessor all or any of the Remedies, Ways, and Means provided by an Act of the First and Second Years of Her Majesty, Chapter Fifty-six, and an Act of the Sixth and Seventh Years of Her Majesty, Chapter Ninety-two, or either of the said Acts, by which any Rate made for the Relief of the destitute Poor in *Ireland* may be collected, recovered, or levied from any immediate Lessor primarily liable to the Payment of Rates for Premises the Occupier of which is exempted from such Payment: Provided also, that where any Proceeding for the Recovery of any such Rate is by Law required to be had or taken in the Name of the Guardians of a Poor Law Union, or by the Direction or with the Consent of such Guardians or of the Poor Law Commissioners, or by or with any other Direction or Consent, the like Proceeding for the Recovery of the said Duties under this Act may be had and taken by and in the Name of such Collector as aforesaid, and without any such Direction or Consent; provided that where any Assessment under the said Schedule (A.) shall have been made upon the Tenant or Occupier of the Premises assessed, the Landlord or immediate Lessor shall be liable to be proceeded against in manner aforesaid only in default of Payment of such Assessment by the said Tenant or Occupier, and for the Recovery of so much only of the Duty assessed as shall be chargeable in respect of the Rent payable yearly to such Landlord or immediate Lessor for the Premises assessed.

Landlords in Ireland entitled to claim Return of Duty paid by them in respect of Rent lost by Bankruptcy or absconding of Tenant.

XVIII. When any Landlord or immediate Lessor of any Tenement or Hereditament in *Ireland* assessed to the Duty chargeable under Schedule (A.) of this Act shall have paid such Duty, and shall afterwards prove to the Satisfaction of the Commissioners for Special Purposes that the Rent due or payable to him in respect of such Tenement or Hereditament for the Period for which the said Duty was assessed, or any Portion of such Rent, has been wholly and irrecoverably lost by reason of the Bankruptcy, Insolvency, or absconding of the Tenant or Occupier by whom such Rent was payable, or by the fraudulent Assignment or Removal of his Goods, or by reason of such Tenement or Hereditament being left waste and unoccupied, then and in such Case the said Landlord or Lessor shall be entitled to be repaid such Proportion of the said Duty as he shall have paid in respect of the Rent so lost; and the said Commissioners shall order and direct the Repayment of such Proportion of Duty in like Manner as by the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, they are authorized to order and direct the Repayment of Duty in other Cases, provided that such Landlord or Lessor shall make his Claim for such Repayment to the said Commissioners

Commissioners within the Period of Six Calendar Months after the Expiration of the Year for which the said Duty was assessed.

Persons having the Custody of Valuations under the Poor Relief Acts in Ireland to produce same to Officers under this Act, and to permit Copies to be taken. Penalty for Refusal, &c.

XIX. Every Person having in his Custody or Possession any Survey or Valuation on which the Rates for any Union or Electoral Division shall be assessed or made, or any Rate or Assessment made under the Provisions of the Acts for the Relief of the Poor in *Ireland*, or any of them, shall, at the Request of any Inspector, Surveyor, or other Officer acting in the Execution of this Act in *Ireland*, produce and show every such Survey, Valuation, Rate, and Assessment to such Inspector, Surveyor, or other Officer, and permit him to inspect the same, and to take Copies thereof or Extracts therefrom without paying anything for the same; and in case the Person having the Custody or Possession of any such Survey, Valuation, Rate, or Assessment shall, on any such Request as aforesaid, refuse to produce the same to such Inspector, Surveyor, or other Officer, or to permit him to inspect the same, or to take Copies thereof or such Extracts as he may think fit to take therefrom, such Person shall, for every such Refusal, forfeit the Sum of Fifty Pounds.

By whom Assessments under Schedules (D.) and (E.) to be made in Ireland.

XX. The Assessments of the Duties chargeable in *Ireland* under the several Schedules (D.) and (E.) of this Act shall be made by such Surveyors of Taxes, or other Officers of Inland Revenue as the Commissioners of Inland Revenue shall appoint in that Behalf; and such Assessments shall be allowed and signed by the Commissioners for Special Purposes, who shall also appoint the Times and Places for hearing Appeals against the same as herein-after mentioned, and shall also cause due Notice of every such Assessment, and of the Amount thereof, and of the Time and Place appointed for hearing any Appeal against the same, to be given by some Officer of Inland Revenue to every Person so assessed.

Appeals in Ireland to be heard and determined by the Commissioners for Special Purposes.

XXI. All Appeals against Assessments under this Act in *Ireland* shall be heard and determined by the said Commissioners for Special Purposes, or any Two of them, whose Determination on any such Appeal shall be final and conclusive, unless the Person charged by the Assessment shall think himself aggrieved by such Determination, and shall require that such Appeal shall be re-heard as herein-after provided; and where any Person charged by any such Assessment as aforesaid, and to whom Notice thereof and of the Time and Place appointed for hearing any Appeal against the same shall be given as herein-before directed, shall neglect to appeal accordingly, such Assessment shall also be conclusive, and such Person shall be precluded from afterwards disputing or questioning the same.

Persons assessed aggrieved by Determination of Commissioners may require Appeal to be re-heard by an Assistant Barrister, &c.

XXII. If any Person charged by an Assessment in *Ireland* shall think himself aggrieved by the Determination of the said Commissioners for Special Purposes in any such Appeal as aforesaid, it shall be lawful for him, on giving Notice in Writing to the Inspector or Surveyor within Ten Days after such Determination, to require that such Appeal shall be re-heard by the Assistant Barrister for the County or Riding where such Person shall have been assessed, or in case he shall have been assessed in the County of *Dublin*, by the Chairman of the Sessions of the Peace of such County, or in case such Person shall have been assessed in the City of *Dublin*, by the Recorder of such City, or in case such Person shall have been assessed in the Borough of *Cork*, by the Recorder of such Borough; and where any such Appeal shall be so required to be re-heard, any Statement or Schedule in the Possession of the said Commissioners for Special Purposes, returned to them for the Purpose of such Appeal, shall be transmitted by them to the Assistant Barrister, Chairman, or Recorder (as the Case may require); and such Assistant Barrister, Chairman, or Recorder shall with all convenient Speed re-hear and determine such Appeal, and shall take the Oath or Affirmation required to be taken by a Commissioner for Special Purposes, and shall and may have and exercise the same Powers and Authorities in relation to the Assessment appealed against, and the Determination of the Matter thereof and in relation to all Matters consequent thereon, as any Two or more Commissioners for Special Purposes might have and exercise, and his Determination thereon shall be final and conclusive.

After hearing Appeals in Ireland, Commissioners to cause Duplicates of

XXIII. After the respective Times for hearing Appeals against such Assessments as aforesaid in *Ireland*, then as to all Assessments against which Appeals shall have been heard and determined, leaving any Sum assessed or charged by any such Assessment, and as to all Assessments against which no Appeal shall have been made, the Commissioners for Special Purposes

Assessments to be delivered to Collectors, with Warrants to collect the same.

Purposes shall cause Duplicates thereof, together with Warrants under the Hands and Seals of Two of the said last-mentioned Commissioners, to be delivered to such Officers of Inland Revenue or other Persons as shall be named in such Warrants respectively, appointing such Persons to be Collectors of the Duties and Sums of Money assessed and charged in such Duplicates respectively, and requiring and empowering such Collectors respectively to collect, demand, levy, and recover all such Duties and Sums of Money.

Commissioners for Special Purposes, Inspectors and Surveyors of Taxes, and other Officers to exercise the like Powers in executing this Act in Ireland as Commissioners, Inspectors, or Officers may exercise in similar Cases in England.

XXIV. The Commissioners for special Purposes acting in the Execution of this Act in *Ireland* in relation to the allowing or signing of any such Assessment as aforesaid, and to the hearing and determining of any Appeal against the same, and to the making and signing of any Duplicate thereof and any Warrant for collecting and levying the Duties and Sums of Money charged or assessed thereby, and also all Inspectors and Surveyors of Taxes, and other Officers of Inland Revenue acting in *Ireland* in relation to the making of any such Assessment or to the assessing or charging of any Person therein or thereby, and also all Persons named or appointed by the said Commissioners to be respectively Collectors of the said Duties and Sums of Money in relation to the collecting, levying, distraining for, or otherwise recovering of the same, shall respectively be and are hereby invested with, and shall have, use, and exercise all such and the like Powers and Authorities as any Commissioners, either for General or Special Purposes, or any Additional Commissioners, and as any Inspectors, Surveyors, Collectors, or other Officers respectively have or are invested with, or can or may use or exercise in *England* in relation to the making or allowing of any Assessment of Duties under this Act, or to the assessing or charging of any Person to such Duties, or to the hearing or determining of any Appeal against any such Assessment, or to the collecting, levying, distraining for, or otherwise recovering of any such Duties, so far as such Powers and Authorities or any of them are applicable or may be adapted to the Performance of similar Acts, Matters, and Things in *Ireland*.

Unions, &c. in Ireland not to be responsible for Neglect or Default of Collectors.

XXV. Nothing herein contained shall be construed to make any Union, Electoral Division, or Place in *Ireland* in which any Assessment of any Duties granted under this Act shall be made, answerable for the Amount of Duties charged in such Place, nor for any Neglect or Default of the Collector in demanding or collecting same, nor shall any Reassessment be made in *Ireland* upon any such Place for any Arrears or Loss occasioned by any such Neglect or Default.

Who to be Commissioners where there are not sufficient Officers in any Court or Department.

XXVI. Where in any Court or Department of Office there shall not be a sufficient Number of Officers proper to be appointed Commissioners for executing this Act in relation to the Duties on Offices and Employments of Profit in such Court or Department of Office, it shall be lawful for the Commissioners of Her Majesty's Treasury to direct that the Commissioners for any other Department shall execute this Act in relation to the Offices and Employments of Profit in any such Court or Department as aforesaid; and in default of a sufficient Number of Commissioners being appointed in any such Court or Department, and of such Direction as aforesaid, the Commissioners for General Purposes in their respective Districts in *England* and *Scotland* respectively, and the Commissioners for Special Purposes in *Ireland*, shall respectively put this Act in execution in relation to the Duties on Offices and Employments in any such Court or Department as aforesaid; and wherever in the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, any Power or Direction is given to the Commissioners for executing the said Act in relation to the Duties on Lands and Tenements to execute the same in their several Districts in relation to the Duties on Offices and Employments of Profit, every such Power and Direction shall, in relation to the Duties on Offices and Employments of Profit in *Ireland* under this Act, be executed and carried out by the Commissioners for Special Purposes.

Powers of Commissioners for General Purposes as to Duties on Offices to be executed in Ireland by Commissioners for Special Purposes.

Persons assessed under Schedule (D.) may compound.

XXVII. It shall be lawful for any Person who shall be duly assessed by the Commissioners for Special Purposes for the Duties on Profits and Gains described in Schedule (D.) of this Act, for the First Year for which the said Duties are by this Act granted, to compound for the charging of the Rate of Duty which shall from Time to Time be payable under this Act for each and every Year up to the Fifth Day of *April* One thousand eight hundred and fifty-seven, on the same Amount of such Profits and Gains in which he shall have been so assessed; and it shall also be lawful for any Person who shall be duly assessed as aforesaid for

for the Year commencing from the said last-mentioned Day in like Manner to compound for the charging of the Rate of Duty which shall then be payable for each and every remaining Year of the Period for which the said Duties are by this Act granted, on the same Amount of such Profits and Gains in which he shall have been so assessed as last aforesaid; and the Consideration for every such Composition shall be the Payment, in each and every Year of the said Composition, of an Addition to the said Duties at and after the Rate of One Shilling for every Twenty Shillings of the said Duties; and every such Composition shall be entered into and made with the Commissioners for Special Purposes, under and subject to the Conditions, Rules, and Regulations (*mutatis mutandis*) contained in the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, in relation to Compositions under the said last-mentioned Act, and the Contract for the same shall be in such Form as the Commissioners of Inland Revenue shall provide in that Behalf.

Exemption of Persons whose Income is under 100*l.*, and Abatement to those whose Income is under 150*l.* a Year respectively.

XXVIII. The Exemption granted by the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, to Persons whose respective Incomes are less than One hundred and fifty Pounds a Year shall be limited and restricted under this Act to Persons whose whole Incomes from every Source are less than One hundred Pounds a Year respectively: Provided always, that any Person who shall be assessed or charged to any of the Duties granted by this Act, or shall have paid the same either by Deduction or otherwise, and who shall claim and prove, in the Manner prescribed by the said Act, that his total Income from every Source, although amounting to One hundred Pounds or upwards, is less than One hundred and fifty Pounds a Year for the Year of the Assessment of his Profits or Gains, shall be entitled to be relieved from so much of the said Duties assessed upon or paid by him as shall exceed the Rate of Fivepence for every Twenty Shillings of his Profits or Gains, and such Relief shall be given either by Reduction or Abatement of the Assessment upon such Person, or by the Repayment to him of so much of the said Excess as he shall have paid, or by both of those Means, as the Case may require; and in *Ireland* the Income arising from the Occupation of Lands, Tenements, or Hereditaments, by any Person claiming such Exemption or Relief as aforesaid, shall be deemed to be One Third of the annual Value on which the same shall be chargeable under Schedule (B.) of this Act; and all the Provisions, Rules, and Regulations contained in the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, in relation to the Exemption of Persons whose Incomes are less than One hundred and fifty Pounds a Year, and to the Reduction or Abatement of any Assessment upon such Persons, or to the Repayment to them of any Duties or Sums of Money, shall be observed and applied, so far as the same are applicable (*mutatis mutandis*), to the Exemption of Persons whose Incomes are less than One hundred Pounds a Year, and to the Claims for Relief in the Manner aforesaid to Persons whose Incomes are less than One hundred and fifty Pounds a Year.

In computing Income from Rent in Ireland Poor Rates to be deducted.

XXIX. Provided always, That in computing the Income of any Person for the Purposes of this Act, such Computation, so far as regards any Rent derived from Tenements or Hereditaments in *Ireland* chargeable under Schedule (A.), shall be made after allowing for the Amount of Poor Rates chargeable on such Rent by way of Deduction or otherwise.

Persons claiming Abatement of Assessment, and proving their Incomes to be under 100*l.* a Year, to be entitled to the same Relief as if they had claimed Exemption on the Ground of their Incomes being under that Amount.

XXX. Where, on any Application for Relief or Abatement of Assessment in pursuance of the Provisions contained respectively in Section One hundred and thirty-three and Section One hundred and thirty-four of the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, and in the Third Section of an Act of the Fourteenth Year of Her Majesty's Reign, Chapter Twelve, it shall be proved to the Satisfaction of the Commissioners to whom such Application shall be made that the total Amount of the Income from every Source of the Person claiming such Relief or Abatement for the Year for which such Assessment was made was under One hundred Pounds, such Person shall be entitled to the same Relief and Repayment respectively as by this Act and the said first-mentioned Act is provided in the Case of Persons claiming Relief on the Ground of their respective annual Incomes being less than One hundred Pounds a Year.

Claims of Exemption or for Reduction

XXXI. In *Ireland* all Claims of Exemption by reason of the Income of any Person being under One hundred Pounds a Year, and all Claims for Relief or Reduction of Assessment on the Ground of such Income being under One hundred and fifty Pounds a Year, and all

of Assessment or Repayment of Duty in Ireland to be made to the Commissioners for Special Purposes.

Claims for Return or Repayment of any Duties on either of the Grounds aforesaid, or under any other of the Provisions of this Act or of the Acts herein mentioned or referred to, shall be made in such Manner and Form as the Commissioners of Inland Revenue shall direct and provide in that Behalf; and all such Claims shall be made to and shall be adjudicated and finally determined by the Commissioners for Special Purposes, or any Two of them; provided that there shall be a like Appeal as regards Claims for Exemptions in *Ireland* to the Assistant Barrister, Chairman, or Recorder (as the Case may require) as is hereinbefore contained in reference to Persons charged by an Assessment and feeling aggrieved thereby.

The Duties in respect of Tithe Commutation Rentcharges may be assessed on the Owners.

XXXII. In assessing and charging the Duties under Schedule (A.) of this Act in respect of Lands, Tenements, or Hereditaments subject to any Rentcharge under the Act for the Commutation of Tithes in *England*, or any other Rentcharge in lieu of Tithe, it shall be lawful for the Commissioners acting in the Execution of this Act, if they shall think fit, on a due Return of such Rentcharge being made by the Owner thereof in order to an Assessment upon him, to charge and assess such Owner in the Assessment for the said Parish with the Duty under Schedule (A.) of this Act in respect of such Rentcharge, deducting therefrom the Amount of the Parochial Rates, Taxes, and Assessments charged upon or in respect of such Rentcharge in the preceding Year; and in the Case of such Assessment being made upon the Owner of the said Rentcharge, the Amount of such Rentcharge shall be allowed as a Deduction in the Assessment of the Lands, Tenements, and Hereditaments on which the same is charged under the said Act for the Commutation of Tithes.

Allowances to be made in respect of certain Burdens on Tithe Rentcharges in Ireland.

XXXIII. 'And whereas Tithe Rentcharge belonging to or held by Ecclesiastical Persons 'or Bodies in *Ireland* is liable, in many Cases, to heavy Charges in respect of the Tax pay-'able to the Ecclesiastical Commissioners for *Ireland*, Poor Rates, the Repayment of Instal-'ments for the building or repairing of Glebe Houses, or other Charges: And whereas the 'Deductions in respect of Income Tax under the Provisions of this Act or the before-recited 'Act of the Fifth and Sixth Years of Her Majesty's Reign, Chapter Thirty-five, made by 'any Person paying Tithe Rentcharge to any Ecclesiastical Person or Body entitled to 'receive the same, would, under the Provisions of this and the said Act, be the Income Tax 'upon the gross Amount of such Rentcharge; and it is expedient and just that such Eccle-'siastical Persons or Bodies should have the Benefit of the Allowances herein-after mentioned 'out of such gross Income, and of a proportionate Remission of Income Tax:' It shall be lawful for any Ecclesiastical Person or Body to make Application to the Commissioners for Special Purposes, setting forth the Deductions or Charges to which his Income has been subjected during the preceding Year in respect of the Ecclesiastical Tax aforesaid, Poor Rates, and the other Charges and Matters of the like Nature and Description as those in respect of which the Ecclesiastical Commissioners are directed to make Allowances or Deductions in estimating the Value of a Benefice or other Ecclesiastical Property, with a view to its Taxation, under the Provisions of an Act passed in the Third and Fourth Years of King *William* the Fourth, Chapter Thirty-seven; and such Person or Body, on Proof to the Satisfaction of the Commissioners for Special Purposes that the Income of such Ecclesiastical Person or Body has been actually subjected to such Charges or Deductions, shall be entitled to have repaid to him by the Commissioners of Inland Revenue the Difference between the Amount of Income Tax calculated on the gross Income of such Ecclesiastical Person or Body and the Amount to which such Person or Body would have been liable supposing the Income Tax to have been assessed upon his Income after deducting such Charges as aforesaid.

As to Deductions for the Repairs of Collegiate Churches and Chapels, Chancels, &c.

XXXIV. Provided also, That the Deduction allowed under Schedule (A.), No. V., of the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, for the Repairs of Collegiate Churches and Chapels and Chancels of Churches, or of any College or Hall in any of the Universities, by any Ecclesiastical or Collegiate Body, Rector, Vicar, or other Person bound to repair the same, shall, in respect of the Duties under Schedule (A.) of this Act, be the Amount of the Sum so expended in the Year preceding that in which the Assessment is made, instead of an Average of Twenty-one Years, as in the said Schedule (A.), No. V., is mentioned.

XXXV. Where

Tenants of Lands who are called upon to pay Arrears due from former Occupiers may deduct the Amount from their Rent.

XXXV. Where any Occupier for the Time being of any Lands, Tenements, or Hereditaments, being Tenant thereof, shall be called upon and required to pay, and shall have paid, any Sum or Sums assessed upon or in respect of such Lands, Tenements, or Hereditaments under the said Schedule (A.) of this Act, and which said Sum or Sums, or any Portion thereof, ought, under the Rules for charging the Duties under the said Schedule, to have been paid or to be paid by any former Tenant or Occupier of the same Lands, Tenements, or Hereditaments, or his Executors or Administrators, it shall be lawful for the said Occupier for the Time being to deduct and retain, from and out of any subsequent Payment of Rent to his Landlord, the said Sum or Sums of Money, or any Portion thereof, which ought to have been or to be paid by such former Tenant or Occupier, or his Executors or Administrators as aforesaid: Provided that nothing in the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, or in this Act contained shall extend to authorize the levying upon any such Occupier for the Time being any Arrear of Duty assessed under Schedule (A.) or Schedule (B.) of this Act which ought to have been levied upon and ultimately paid and borne by any former Occupier of the same Lands, Tenements, or Hereditaments; and provided also, that nothing herein contained shall be deemed or construed to alter, prejudice, or affect any Remedy given by the said Rules for the recovering and levying of any such Sum or Sums, or any Portion thereof, from or upon such former Tenant or Occupier, or his Executors or Administrators.

Houses let in several Tenements to be charged on Landlords.

XXXVI. Any House or Building let in different Apartments or Tenements, and occupied by Two or more Persons severally, shall nevertheless be charged to the Duty under this Act as One entire House or Tenement, and the Assessment thereof shall be made on the Landlord; but in default of Payment by him the Duty so charged and assessed may be levied on the Occupier or Occupiers respectively, and being paid by them or One of them shall be deducted and allowed out of the next or any subsequent Payment on account of Rent.

Deduction to be allowed under Schedule (A.) for the Expenses of making and repairing Sea Walls and Embankments.

XXXVII. In charging the Duty under Schedule (A.) of this Act in respect of Lands, an Allowance and Deduction shall be made for the Amount expended by the Landlord or Owner thereof on an Average of the Twenty-one preceding Years in the making or repairing of Sea Walls or other Embankments necessary for the Preservation or Protection of such Lands against the Encroachment or overflowing of the Sea or any Tidal River, although the Sums expended may not have been charged on such Lands by any public Rate or Assessment.

Duties on Tolls called Customs levied in Burghs in Scotland and expended for Public Purposes to be repaid.

XXXVIII. Where in any Burgh in *Scotland* Tolls commonly known by the Name of Customs are levied under the Authority of any Act of Parliament or Charter, and are applied and expended in such Burgh in or towards defraying the Expenses of paving, lighting, or cleansing the same, or of the Police thereof, or in or towards discharging any other similar public Burdens, the Duty which may have been assessed and paid under this Act upon or in respect of such Tolls shall, so far as regards so much of the said Tolls as shall have been so expended as aforesaid, on due Proof of all the necessary Facts to the Satisfaction of the Commissioners for Special Purposes, be allowed and repaid under an Order of the said Commissioners, in like Manner as in other Cases where Duties are allowed and repaid under the Provisions in that Behalf contained in the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five.

Hop Grounds to be charged under Schedule (B.) as other Lands.

XXXIX. Provided also, That notwithstanding anything in the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, contained, all Lands occupied for the Growth of Hops shall be charged to the Duties under Schedule (B.) of this Act according to the general Rules contained in Schedule (B.) of the said first-mentioned Act, and not by estimating the Profits of such Lands according to the Rules contained in Schedule (D.) of the said Act.

Deductions of Duty on Payment of Rent, Interest, &c.

XL. Every Person who shall be liable to the Payment of any Rent, or any yearly Interest of Money, or any Annuity or other annual Payment, either as a Charge on any Property or as a personal Debt or Obligation by virtue of any Contract, whether the same shall be received or payable half-yearly or at any shorter or more distant Periods, shall be

entitled and is hereby authorized, on making such Payment, to deduct and retain thereout the Amount of the Rate of Duty which at the Time when such Payment becomes due shall be payable under this Act, that is to say, Sevenpence, Sixpence, or Fivepence, as the Case may be, for every Twenty Shillings of such Payment; and the Person liable to such Payment shall be acquitted and discharged of so much Money as such Deduction shall amount unto, as if the Amount thereof had actually been paid unto the Person to whom such Payment shall have been due and payable; and the Person to whom such Payment as aforesaid is to be made shall allow such Deduction, upon the Receipt of the Residue of such Money, under pain of forfeiting the Sum of Fifty Pounds for any Refusal so to do: Provided always, that no Tenant or Occupier of any Property chargeable under Schedule (A.) of this Act shall be entitled to deduct or retain out of the Rent thereof any greater Sum than the Amount of the Duty which shall have been assessed and charged upon or in respect of such Property, and actually paid by such Tenant or Occupier.

Deductions to be made from the net Payment after allowing for Poor Rate in Ireland.

XLI. Provided always, That whenever any Person liable to the said Duties chargeable in *Ireland* under the said Schedule (A.) shall be entitled to retain a proportionate Amount of such Duties from any annual Payment from which he is now by Law entitled to deduct any Sum on account of Poor Rates, he shall be entitled to retain such proportionate Amount only upon the net Sum payable by him after the Allowance for Poor Rates.

Deduction of Duty to be allowed on Payment of Rentcharges under the Drainage Advances Acts.

XLII. 'And whereas under certain Acts of Parliament Advances of Public Money to 'promote the Improvement of Lands have been made by way of Loan, and in *Ireland* under 'an Act passed in the Tenth Year of Her Majesty, Chapter Ten, and any Acts amending 'the same, and under an Act passed in the Fifth and Sixth Years of Her Majesty, Chapter 'Eighty-nine, for River Drainage, and any Acts amending the same, and the Repayment 'thereof has been secured by a Rentcharge upon such Lands to be paid for a Term limited 'by the said Acts respectively, and by which the Principal Sums advanced will eventually 'be repaid with Interest thereon, and it is just that Provision should be made for deducting 'and allowing the Duty charged by this Act in proportion to such Interest on the Payment 'of such Rentcharge:' It shall be lawful for any Person paying any such Rentcharge from Time to Time to deduct and retain thereout in respect of the Duty chargeable under this Act One Third Part of the Sum which the Rate of such Duty computed on such Rentcharge will amount to and no more, and the Collectors and Receivers of such Rentcharges are hereby required to allow such Deduction upon Receipt of the Residue of such Rentcharge then due.

Certain Actions of Ejectment in Ireland not to be defeated.

XLIII. No Action of Ejectment for Nonpayment of Rent in *Ireland* shall be defeated on the Ground that the Person liable to pay such Rent is entitled, under the Provisions of this Act or any Act incorporated therewith, to a Deduction which would reduce the Amount due by him under a Year's Rent.

Occupiers of Lands, &c. having made true Returns of their annual Value not required to make further Returns for subsequent Years.

XLIV. The Occupiers of Lands, Tenements, and Hereditaments who shall make true and correct Statements and Returns, as required by the said Acts, of the annual Value of all such Lands, Tenements, and Hereditaments in their respective Occupations, in order to an Assessment of the Duties chargeable thereon, under the respective Schedules (A.) and (B.) of this Act, for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-three, shall not (unless they shall appeal against the Continuance of the same Assessment for any subsequent Year) be required to make any further Statements or Returns of such annual Value in respect of the same Premises until the Year One thousand eight hundred and fifty-seven; and in like Manner such Occupiers as aforesaid who shall make true and correct Statements and Returns in order to an Assessment of the said Duties for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven shall not (unless they shall appeal against the Continuance of such last-mentioned Assessment) be required to make any further Statements or Returns in respect of the same Premises for any subsequent Year of the Period for which the said Duties are by this Act granted.

Assessments under Schedules (A.) and (B.) to

XLV. The Assessments to be made for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-three of the Duties chargeable under the respective

respective Schedules (A.) and (B.) of this Act shall be and remain in force, and the several Sums charged and assessed therein shall be collected and levied also, for the Second Year for which the same Duties are by this Act granted, without altering the Names of the Parties charged, notwithstanding any Change in the Occupation of the Premises in respect of which any such Assessment may be made; and the same Assessments reduced and abated in proportion to the reduced Duties which will then be chargeable under this Act shall in like Manner be collected and levied for the Third and Fourth Years respectively; and in like Manner also the Assessments to be made of the said Duties for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven shall be and remain in force, and the several Sums charged and assessed therein for the said last-mentioned Year shall also be collected and levied, for each and every remaining Year of the Period for which the said Duties are by this Act granted: Provided always, that the Continuance of any such Assessment for the Second or any subsequent Year shall be subject to the Conditions, Rules, and Regulations in that Behalf contained in Section Eighty-seven of the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, in relation to the Continuance of Assessments made under that Act.

Assessments to be continued in force for subsequent Years.

XLVI. The Relief granted by the Third Section of the said Act of the Thirteenth and Fourteenth Years of Her Majesty, Chapter Twelve, to Persons occupying Lands for the Purposes of Husbandry only, and obtaining their Livelihood principally from Husbandry, shall be extended and granted to every Person occupying Lands as Tenant thereof for the Purposes of Husbandry only, although he may not obtain his Livelihood principally from Husbandry, as well as to every Person occupying Lands for the Purposes aforesaid, being the Owner thereof, and obtaining his Livelihood principally as aforesaid.

Relief granted by 13 & 14 Vict. c. 12. s. 3. to Persons occupying Lands for the Purposes of Husbandry, extended in the Case of Tenant Farmers.

XLVII. 'Whereas by the Eighty-first Section of the said Act of the Fifth and Sixth 'Years of Her Majesty, Chapter Thirty-five, if upon Appeal any Dispute shall arise touching 'the annual Value of any Lands, Tenements, or Hereditaments, the Commissioners are 'authorized, if they deem it necessary, to direct that a Valuation thereof shall be taken and 'made by a Person of Skill to be named by the said Commissioners:' It shall be lawful for the Appellant, as well as the said Commissioners, upon any such Appeal, to require that such Valuation as aforesaid shall be made, and the said Commissioners, on being required so to do by the Appellant, as well as in Cases where they may deem it necessary, shall name a Person of Skill to make such Valuation; and upon such Valuation being verified on the Oath of the Person making the same, the Assessment shall be made according thereto.

Appellants may require Commissioners to appoint a Valuer to value Lands.

XLVIII. The Duty to be charged under Schedule (D.) in respect of Professions, Employments, or Vocations not contained in any other Schedule of this Act shall be computed on a Sum not less than the full Amount of the Balance of the Profits, Gains, and Emoluments of such Professions, Employments, or Vocations upon a fair and just Average of Three Years, instead of the Amount of such Profits, Gains, and Emoluments within the preceding Year, as directed by the Rules of Schedule (D.) in the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, but subject in all other respects to the said last-mentioned Rules.

Duty on Professions to be charged on an Average of the Profits of Three Years.

XLIX. Any Friendly Society legally established under any Act of Parliament relating to Friendly Societies, and which does not assure or grant to any Individual any Sum or Annuity to an Amount which would debar such Society from the Benefit of the Exemption granted to Friendly Societies by the said Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, in respect of their Stocks, Dividends, and Interest chargeable under Schedule (C.) of the said Act, shall be entitled to Exemption under this Act, as well in respect of all their Interest and other Profits and Gains chargeable under Schedule (D.) as in respect of their Stocks, Dividends, and Interest chargeable under Schedule (C.) of this Act.

Friendly Societies legally established entitled to Exemption under both Schedule (C.) and Schedule (D.)

L. In ascertaining, estimating, or assessing the Profits of any Person chargeable under Schedule (D.) of this Act, either upon Appeal or otherwise, it shall be lawful to estimate the Value of all doubtful Debts due or owing to such Person; and in the Case of the Bankruptcy or Insolvency of the Debtor, the Amount of the Dividend which may reasonably be expected to be received on any such Debt shall be deemed to be the Value thereof, and the Duty chargeable

In estimating Profits under Schedule (D.) doubtful Debts to be valued.

chargeable under the said Schedule shall be assessed and charged upon the estimated Value of all such doubtful Debts accordingly.

Expenses necessarily incurred in the Performance of the Duties of a public Office to be deducted from the Amount of Salary, &c. to be assessed.

LI. In assessing the Duty chargeable under Schedule (E.) of this Act in respect of any public Office or Employment where the Person exercising the same is necessarily obliged to incur and defray out of the Salary, Fees, or Emoluments of such Office or Employment the Expenses of travelling in the Performance of the Duties thereof, or of keeping and maintaining a Horse to enable him to perform the same, or otherwise to lay out and expend Money wholly, exclusively, and necessarily in the Performance of the Duties of his Office or Employment, it shall be lawful to deduct from the Amount of the said Salary, Fees, and Emoluments to be assessed under this Act the Amount of all such Expenses and Disbursements necessarily incurred and defrayed in manner aforesaid.

Abatement of Duty to be made to Clergymen for Expenses incurred in Performance of their Duties.

LII. In assessing the Duty chargeable under any Schedule of this Act upon any Clergyman or Minister of any Religious Denomination in respect of any Profits, Fees, or Emoluments of his Profession or Vocation, it shall be lawful to deduct from such Profits, Fees, or Emoluments any Sum or Sums of Money paid or Expenses incurred by him wholly, exclusively, and necessarily in the Performance of his Duty or Function as such Clergyman or Minister; and if such Sum or Sums or Expenses shall not have been deducted as aforesaid, then a proportionate Part of the Duty charged and paid by such Clergyman or Minister, shall, on due Proof to the Commissioners of such Sum or Sums having been expended as aforesaid, be repaid to such Clergyman or Minister.

Public Officers becoming entitled to increased Salaries, &c. to be charged for the same by supplemental Assessment.

LIII. Where any Person who shall hold or exercise any public Office or Employment of Profit shall at any Time or Times during or for or in respect of any Year of Assessment become entitled to any additional Salary, Fees, or Emoluments beyond the Amount for which any Assessment may have been made upon him, or beyond the Amount for which at the Commencement of such Year he may have been liable to be assessed, an additional or supplemental Assessment shall from Time to Time, as often as the Case shall require, be made upon such Person for such additional Salary, Fees, or Emoluments, so that he shall be assessed and charged for the full Amount of the whole of the Salary, Fees, and Emoluments which he shall receive or become entitled to at any Time, and from Time to Time during or for or in respect of the said Year of Assessment.

Persons who have made Insurance or contracted for a Deferred Annuity on the Lives of themselves or Wives to be allowed an Abatement of Duty in respect of the annual Premiums made.

LIV. Any Person who shall have made Insurance on his Life or on the Life of his Wife, or shall have contracted for any Deferred Annuity on his own Life or on the Life of his Wife, in or with any Insurance Company which shall become registered under any Act to be passed in the present Session of Parliament for that Purpose, and which shall comply with the Requirements of such Act, and any Person who shall under any Act of Parliament be liable to the Payment of an annual Sum, or to have an annual Sum deducted from his Salary or Stipend, in order to secure a Deferred Annuity to his Widow or a Provision to his Children after his Death, shall be entitled to deduct the Amount of the annual Premium paid by him for such Insurance or Contract, or the annual Sum paid by him or deducted from his Salary or Stipend as aforesaid, from any Profits or Gains in respect of which he shall be liable to be assessed under either of the Schedules (D.) or (E.) of this Act, or to have any Assessment which may be made upon him under either of the said Schedules reduced or abated by the Deduction of the Amount of the said annual Premium from the Amount of the Profits or Gains on which such Assessment has been made; or if such Person shall be assessed to Duties under any of the Schedules contained in this Act, and shall have paid such Assessment, or shall have paid or been charged with any of the said Duties by Deduction or otherwise, such Person, on Claim made to the Commissioners for Special Purposes, and on Production to them of the Receipt for such annual Payment, and on Proof of the Facts to the Satisfaction of the said Commissioners, shall be entitled to have repaid to him such Proportion of the said Duties paid by such Person as the Amount of the said annual Premium bears to the whole Amount of his Profits and Gains on which he shall be chargeable under all or any of the Schedules of this Act: Provided always, that no such Abatement, Allowance, or Repayment as aforesaid shall be made in respect of any such annual Premium beyond One Sixth Part of the whole Amount of the Profits and Gains of such Person so chargeable as aforesaid, nor shall any such Deduction or Abatement entitle

any

any such Person to claim total Exemption or any Relief from Duty on the Ground of his Profits and Gains being thereby reduced below One hundred or One hundred and fifty Pounds, as the Case may be.

Persons who have removed before appealing may be allowed to appeal to the Commissioners of the District to which they have removed.

LV. Where any Person assessed or charged to any of the Duties under this Act shall have removed from the District within which the Assessment or Charge upon him was made without having appealed against such Assessment or Charge in such District, it shall be lawful for the Commissioners of Inland Revenue, if they shall think fit, on the Application of such Person, to authorize and empower the Commissioners of the District to which such Person shall have removed as aforesaid to hear and determine his Appeal against such Assessment or Charge, and in every such Case the said last-mentioned Commissioners shall have full Power and Authority and they are hereby required to hear and determine such Appeal accordingly, and any Sum or Sums from which such Person may not be relieved on such Appeal shall be recovered and levied in the same Manner as if such Appeal had been heard and determined by the Commissioners of the District in which such Assessment or Charge was made.

Penalty for inducing Persons to make false Returns of Profits or of the Value of Lands.

LVI. If any Person shall knowingly and wilfully aid, abet, or assist, or incite or induce, any other Person to make or deliver any false or fraudulent Account, Statement, or Declaration of or concerning any Profits or Gains chargeable under this Act, or of the yearly Rent or Value of any Lands, Tenements, or Hereditaments, or of any Matters or Things affecting such Rent or Value, such Person so offending shall for every such Offence forfeit the Sum of Fifty Pounds.

Allowances to Clerks to Commissioners.

LVII. In lieu of the Allowances by the said Act of the Fifth and Sixth Years of Her present Majesty directed to be granted to the Clerk of the respective Commissioners for the due Performance of the Duties of his Office, there shall be granted the following Allowances respectively; (that is to say,) the Clerk of the respective Commissioners who shall duly perform the Duties of his Office within the respective Times limited by Law in that Behalf, and shall have borne and sustained the incidental Expenses mentioned in the said Act, shall, by Warrant under the Hands of the said Commissioners, have and receive from the respective Officers for Receipt Twopence in the Pound on the net Amount of the Sums assessed and charged in the Duplicates of Assessment, after all Appeals heard and determined, and all just Reductions, Abatements, and Discharges made from such Assessments and Duplicates respectively; and the Clerk who shall not have borne and sustained such incidental Expenses shall by like Warrant have and receive One Penny in the Pound of such net Amount of the Sums assessed and charged as aforesaid, after all such Reductions, Abatements, and Discharges as aforesaid, provided he shall have duly performed the Duties of his Office in the Manner mentioned in the said Act, and not otherwise: Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury to cause such further Allowance to be made to such Clerk as aforesaid who shall have faithfully performed his Duty under this Act, and shall have borne and sustained such incidental Expenses as aforesaid, of any Sum not exceeding One Penny in the Pound on the Amount of such Part of the gross Assessment as shall have been discharged on Occasion of Claims for Exemption or Abatement made or allowed under this Act on the Ground of Income being below One hundred and fifty Pounds and One hundred Pounds a Year respectively, as the said last-mentioned Commissioners shall, on Consideration of the Extent and Population of the District and the Number of such Claims, think proper to direct; and the Certificate of the Commissioners of Inland Revenue shall be an Authority to the Officers for Receipt respectively to pay such further Allowance.

Collectors in Ireland to have such Poundage or other Remuneration as the Treasury may order.

LVIII. The several Collectors of the Duties granted by this Act in *Ireland* shall have and receive such Rate of Poundage on the Money of the said Duties which they shall respectively collect and pay to the proper Officer for Receipt, or such other reasonable Remuneration for their Service, Pains, and Labour respectively in executing this Act, as the Commissioners of Her Majesty's Treasury shall by any Warrant from Time to Time order and direct in that Behalf.

LIX. This

Commencement and Continuance of the Act.

LIX. This Act shall commence and take effect from and after the Fifth Day of *April* One thousand eight hundred and fifty-three, and together with the Duties therein contained shall continue in force until the Sixth Day of *April* One thousand eight hundred and sixty, and no longer: Provided always, that this Act and the said Duties shall not then cease with respect to any Assessment which ought to have been made before the said last-mentioned Day, but which shall not then have been made and completed, nor with respect to any of the said Duties which shall have been assessed and shall then remain unpaid, nor with respect to any Penalty before then incurred, nor with respect to any Deduction of the said Duties or any Portion thereof authorized by Law to be made out of any Rent, Interest, or other annual Payment which shall become due or payable before the said last-mentioned Day, nor with respect to any Penalty for refusing to allow any such Deduction, although such Refusal may be after the said last-mentioned Day, nor shall the said Duties cease in any Case where the Assessments for the preceding Year shall not have been completed before the said Sixth Day of *April* One thousand eight hundred and sixty, but all the Powers and Provisions of this Act shall continue in force for making and completing all such Assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all Arrears of such Duties, and also for re-assessing the same in default of Payment in the Manner herein directed, and for making and allowing such Deduction as aforesaid, and for the suing for, adjudging, and recovering any Penalty which shall have been or may be incurred.

CAP. XXXV.

An Act to make Provision concerning the future Regulation of certain Appointments connected with Cathedral and Collegiate Churches, and concerning certain of the Estates of the Deans and Chapters of *York* and *Carlisle*.

[8th *July* 1853.]

'WHEREAS Her Majesty was pleased to issue, on the Tenth Day of *November* One thousand eight hundred and fifty-two, Her Commission to certain Persons therein named to inquire into the State and Condition of the several Cathedral and Collegiate Churches in *England* and *Wales*, and into the Duties of the Members and Ministers thereof, and other Matters connected therewith, with a view to the Suggestion of such Measures as (regard being had to the Purposes for which such Cathedral and Collegiate Churches were originally founded) may render the same more efficient and useful in promoting and extending the Means of Public Worship and Religious Education, and in enforcing Ecclesiastical Discipline, in the several Dioceses in which they are situate, and also (where Occasion may seem to require) with a view to the Suggestion of such Measures as may make the said Cathedral and Collegiate Churches, and the Revenues thereof, available in aid of the Erection of new Sees, or of other Arrangements for the Discharge of Episcopal Duties: And whereas it is expedient that the Suggestion and Adoption of the Measures contemplated by the said Commission should not be interfered with by reason of Interests becoming vested under such Appointments as herein-after mentioned:' 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, as follows:

No Compensation to Persons appointed to Cathedral Preferments, &c. on Vacancies happening between March 3, 1853 and Jan. 1, 1855.

I. Every Person who may be appointed to any Preferment or Office in or connected with any Cathedral or Collegiate Church in *England* or *Wales* upon any Vacancy which has happened since the Third Day of *March* One thousand eight hundred and fifty-three, or which may happen before the First Day of *January* One thousand eight hundred and fifty-five, shall be deemed to have taken and shall hold such Preferment or Office subject to such Regulations affecting the same as may hereafter be made by Authority of Parliament, or by any lawful Authority by which in case such Vacancy had continued such Preferment or Office