ANNO TERTIO & QUARTO

VICTORIÆ REGINÆ.

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C A P. LXXXIX.

An Act to exempt, until the Thirty-first Day of *December* One thousand eight hundred and forty-one, Inhabitants of Parishes, Townships, and Villages from Liability to be rated as such, in respect of Stock in Trade or other Property, to the Relief of the Poor. [10th *August* 1840.]

WHEREAS by an Act passed in the Forty-third Year of the Reign of Queen *Elizabeth*, intituled *An Act for the Relief of the Poor*, it was amongst other things provided, that the Overseers of every Parish should raise, by Taxation of every Inhabitant, Parson, Vicar, and other, and of every Occupier of Lands, Houses, Tithes Impropriate, Propriations of Tithes, Coal Mines, or saleable Underwoods, in the said Parish, in such competent Sum and Sums of Money as they shall think fit, a convenient Stock of necessary Ware and Stuff to set the Poor on Work, and also competent Sums of Money for and towards the Relief of the Poor not able to work, and also for the putting out of poor Children to be Apprentices, to be gathered out of the same Parish according to the Ability of the same: And whereas by another Act passed in the Session of Parliament holden in the Thirteenth and Fourteenth Years of the Reign

43 Eliz. c. 2.

13 & 14 Car. 2. c. 12.

of King *Charles* the Second, intituled *An Act for the better Relief of the Poor of this Kingdom*, the Provisions of the said Act of *Elizabeth* were extended to certain Townships and Villages: And whereas, by reason of the Provisions of the said Acts, it has been held that Inhabitants of Parishes, Townships, and Villages, as such Inhabitants, are liable, in respect of their Ability derived from the Profits of Stock in Trade and of other Property, to be taxed for and towards the Relief of the Poor, and it is expedient to repeal the Liability of Inhabitants, as such, to be so taxed: 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, That from and after the passing of this Act it shall not be lawful for the Overseers of any Parish, Township, or Village to tax any Inhabitant thereof, as such Inhabitant, in respect of his Ability derived from the Profits of Stock in Trade or any other Property, for or towards the Relief of the Poor: Provided always, that nothing in this Act contained shall in anywise affect the Liability of any Parson or Vicar, or of any Occupier of Lands, Houses, Tithes Impropriate, Propriations of Tithes, Coal Mines, or saleable Underwoods, to be taxed under the Provisions of the said Acts for and towards the Relief of the Poor.

Stock in Trade not to be rated.

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Duration of Act.

II. And be it enacted, That this Act shall be in force till the Thirty-first Day of *December* in the Year of our Lord One thousand eight hundred and forty-one, and that from the said Thirty-first Day of *December* this Act, and all the Provisions herein-before contained, shall absolutely cease and be of no effect.

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