ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

****

C A P. LXXX.

An Act to empower Lessees of Tithe Rent-charge in *Ireland* to deduct a Proportion of Poor Rate Poundage from Rent; and also to empower the Ecclesiastical Commissioners in *Ireland* to allow Sums paid for Poor Rate or County Cess, or Poundage deducted from Ecclesiastical Persons on account of Poor Rate, among the Deductions from the Valuation of Ecclesiastical Property directed to be made under an Act of the Third and Fourth Years of His late Majesty, for the Purpose of a certain Tax thereby imposed upon such Property in *Ireland.* [31st *August* 1848.]

WHEREAS by an Act passed in the Session of Parliament holden in the First and Second Years of the Reign of Her present Majesty, intituled *An Act for the more effectual* 1 & 2 Vict.
Relief of the destitute Poor of Ireland, it is provided and enacted, c. 56.
that where any Person receiving Rent in respect of any rateable Property shall also pay a Rent in respect of the same, he shall be entitled to deduct from such Rent a Proportion of the Rate deducted

from him, and it is expedient to extend such Provision to the Case of Tithe Rent-charge: 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 from and after the passing of this Act, where any Person entitled to receive Tithe Rent-charge shall be liable to pay a Rent in respect of the same, he shall be entitled to deduct from the Rent so paid by him a Sum bearing such a Proportion to One Half the Amount of Rate deducted from the Tithe Rent-charge received by him as the Rent paid by him in respect of such Tithe Rent-charge bears to the Tithe Rent-charge which he is so entitled to receive.

Lessee of Tithe Rent-charge, if liable to pay Rent for the same, may deduct Proportion of Rate from it.

II. And whereas by an Act passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to alter and amend the Laws relating to the Temporalities of the Church in* Ireland, the Ecclesiastical Commissioners therein directed to be appointed were authorized and empowered to make a Valuation of all Ecclesiastical Property, subject to the Deductions therein set forth, and to take, levy, and receive therefrom a yearly Tax, Rate, or Assessment computed and imposed upon such Valuation according to the Scale and for the Purposes recited in the said Act: And whereas Doubts have arisen whether the said Commissioners are authorized to allow among the Deductions therein set forth any Sums paid for County Cess or Poor Rate, or Poundage deducted for Poor Rate, and it is expedient that such Doubts be removed: Be it therefore enacted, That from and after the passing of this Act it shall and may be lawful to and for the said Commissioners, in and from the Valuation made or to be made of any Ecclesiastical Property for the Purpose of imposing the Rate, Tax, or Assessment required by the said Act, in addition to the Charges specified as Deductions in the said Act, to deduct also such Amounts or Sum as the said Commissioners shall ascertain as proper to be deducted from such Valuation, for or on account of any County Cess or Poor Rate, or Poundage Rate for the Relief or Employment of the Poor, or for repaying any Advances made for those Purposes, and paid or payable or deducted in respect of such Ecclesiastical Property, such Deduction by the said Commissioners to be made according to a Return of the County Cess paid in respect of such Property, and of the Rate struck in the Electoral Division or Divisions within which such Property may be situate, during the Half Year ending on the First Day of *January* or First Day of *July* respectively preceding the Half Year for which such Ecclesiastical Tax shall be demanded.

Ecclesiastical Commissioners under 3 & 4 W. 4. c. 37. shall include Poor Rate, &c. in Deductions from Valuation.

III. And whereas under the said last-recited Act, to alter and amend the Laws relating to the Temporalities of the Church in *Ireland*, the Successor to the present Archbishop of *Armagh*, and the present Bishop of *Derry*, and his and their Successors for ever, Archbishops of *Armagh* and Bishops of *Derry*, are bound, from and out of the Revenues of the said Archbishoprick and Bishoprick respectively, to pay to the Ecclesiastical Commissioners for *Ireland*, half-yearly, Sums in the said Act specified, and it is but just that such Persons

Successors of Archbishop of Armagh and Bishop of Derry may deduct from Money to be paid to Ecclesias-

Persons so paying such Annuity be empowered to deduct an Allowance for Poor Rate Deduction from the same: Be it therefore enacted, That the Successor of the present Archbishop of *Armagh*, and the present Bishop of *Derry*, and his or their Successors in such Sees respectively, shall be entitled to deduct from the Sum to be paid by him to the Ecclesiastical Commissioners for *Ireland* such Amount or Sum as the Commissioners shall ascertain as proper to be deducted for or on account of any Poor Rate or Poundage Rate for the Relief or Employment of the Poor, or for repaying any Advances made for these Purposes, and paid or payable or deducted in respect of Ecclesiastical Property by the Tenants of such See, such Deduction to bear the same Proportion to the entire Poundage for Poor Rate allowed in such Half Year to his Tenants by such Archbishop or Bishop as the said half-yearly Annuity bears to the Rent and Fines received by such Archbishop or Bishop in such Half Year.

tical Commissioners a certain Sum on account of Poor Rate, &c.

IV. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

Act may be amended, &c.

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