

0572

148-13



310.

[1]

Resolutions relative to Duties on Income.

Martis, 20^e die Maij, 1800.

RESOLVED,

THAT the Rules prescribed in the several Acts for granting Duties on Income, or by either of them, as far as relate to the Mode of ascertaining Income arising from Land occupied by the Owner, or by a Tenant at Rack Rent, shall be repealed.

RESOLVED,

THAT in lieu thereof, such Income arising from Land Occupied by a Tenant at Rack Rent, shall be taken in the Proportions, hereinafter specified, to the Aggregate Amount of the following Articles; videlicet:

Rent for One Year payable to the Landlord:

Parochial and other Rates and Assessments charged on the said Lands, or upon the Occupiers in respect of such Lands, on the Average of the Three Years ending on the 25th Day of March preceding, if payable by the Occupier:

The Value of all Tythes when taken in Kind, or the Sums paid or payable for the same, or agreed to be paid in Satisfaction for the same, within or for the last preceding or the current Year:

If

[2]

If such Aggregate Amount be under Three Hundred Pounds a Year, then the Income shall be taken at Three-fifths of such Amount; and if at Three Hundred Pounds or upwards then at Three-fourths of such Amount.

And in case of Lands occupied by the Owner, the Income arising therefrom shall be taken at the Aggregate Amount of the Rent at which the same are worth to be let by the Year, according to the ordinary Rent of Lands of the like Quality, and under the like Circumstances, in the same Neighbourhood; and Two-third Parts of what would be computed to be the Income of the Tenant at Rack Rent, as above-mentioned.

RESOLVED,

THAT it is expedient that the Provisions of the said Acts, which exempt any Person from the said Duties who shall be resident in this Kingdom for a temporary Purpose, shall not exempt any Person resident for more than Six Months.

RESOLVED,

THAT in all Cases where the Commissioners appointed to execute the said Acts, shall assess any Person at any greater Amount than the Sum delivered in, in his Statement, or shall increase such Assessment, such Commissioners should be authorized to charge such Person, for every such Increase beyond the Sum delivered in in his Statement, with a Proportion not exceeding Double the Amount by which the Duties with which such Persons would otherwise have been chargeable, under or by virtue of the said Acts or either of them, shall be increased.

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3/3.

RESOLUTIONS

RELATIVE TO

DUTIES ON INCOME.

Ordered to be printed 24th May 1866.