

(Ireland.)



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# B I L L

To alter and amend so much of an Act of the First and Second Years of Her present Majesty as relates to the Mode of making Tithe Rent Charge in Ireland liable to Poor-Rate Poundage; and, also, to empower the Ecclesiastical Commissioners in Ireland to allow 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.

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[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

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**W**HEREAS an Act was passed in the Session of Parliament holden in the first and second year of the reign of Her present Majesty, intituled, “An Act for the more effectual Relief of the destitute Poor in Ireland:”

Preamble:  
Act 1 & 2  
Vict. c. 58.

5 And whereas it is provided and enacted in the said Act that every person immediately liable to pay Tithe may deduct therefrom, for every pound in value of such Tithe, the entire Poundage of every Rate made upon the hereditaments out of which such Tithe may arise :

10 And whereas by such deductions as authorized to be made in the said Act from Tithe or Tithe-rent by persons liable to pay the same, an undue proportion of Rate is thrown upon persons entitled to receive

receive Tithe Rent-charge, and it is expedient to alter and amend the provisions of the said Act relating to such deductions ;

**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* so much of the said Act as relates to the deductions of the Poundage of Poor-rate to be made from Tithe or Tithe Rent-charge shall be and is hereby repealed.

1.  
1 & 2 Vict.  
c. 56, s. 76,  
repealed.

2.  
Half Pound-  
age to be  
deducted from  
Tithe Rent-  
charge.

And be it Enacted, That from and after the *passing of this Act* every person immediately liable to pay Tithe or Tithe Rent-charge may deduct from every pound in value of such Tithe or Tithe Rent-charge One-half the poundage of every rate made under the said Act, or any Act or Acts for amending or extending the same, or any Act or Acts by which Rates are authorized or required to be made for repaying any advances made for the employment or relief of the poor upon the hereditaments out of which such Tithe Rent-charge may arise.

3.  
Proportion of  
Rate to be  
deducted  
from Rent.

And be it Enacted, That 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 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 so received by him.

4.  
Ecclesiastical  
Commission-  
ers under  
3 & 4 Will. 4,  
c. 37, shall  
include Poor-  
rate Pound-  
age in deduc-  
tions from  
valuation.

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 Poundage 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

or sum as the said Commissioners shall ascertain, or to them shall appear fairly and justly as proper to be deducted from such valuation, for or on account of any Poor-rate or Poundage-rate for the employment or relief of the Poor, or for repaying any advances made for  
5 those purposes, and deducted or paid or payable in respect of such ecclesiastical property.

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

5.  
Act may be  
amended this  
Session.