



Lunacy Regulation (Ireland) Act 1871

1871 CHAPTER 22

Traverse

109 Annual percentage to be charged on estates of lunatics.

And whereas it would greatly facilitate and simplify the practice in lunacy and would be attended with convenience that the charges incident to the lunacy office and the administration of the estates of lunatics should be defrayed, except as herein-after mentioned, by means of a per-centage graduated in an equitable manner as between richer and poorer estates in part : Be it enacted as follows :—

A percentage on the respective clear annual incomes of all lunatics shall be paid according to the several rates following ; that is to say,—

1. The rate of two pounds ten shillings per centum for each annual income amounting to one hundred pounds and not amounting to five hundred pounds, but so that no larger sum be payable in any such case in any one year than ten pounds:
2. The rate of three pounds per centum for each annual income amounting to five hundred pounds and not amounting to one thousand pounds, but so that no larger sum be payable in such case in any one year than twenty pounds :
3. The rate of four pounds per centum for each annual income amounting to one thousand pounds or upwards, but so that no larger sum be payable in such case in any one year than one hundred and fifty pounds :

And in every case the fractional parts less than one moiety of the pound sterling shall be disregarded in the calculation of the amount of the per-centage and shall not be levied or paid.