ANNO TRICESIMO QUINTO

Georgii III. Regis.

CAP. CIX.

An Act for repealing so much of an Act of Parliament, passed in the Twenty-ninth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty several additional Rates and Duties upon Horses, and Carriages with Four Wheels; and for explaining and amending an Act, passed in the Twenty-fifth Year of His present Majesty, as far as relates to certain Carriages with Two or Three Wheels, therein mentioned*, as relates to the additional Duties upon Coaches with Four Wheels used as Stage Coaches; and for reducing the Duties upon Carriages with less than Four Wheels, mostly used in the Affairs of Husbandry, or for the Purposes of Trade.

[26th *June* 1795.]

Preamble.

29 *Geo.* III, Cap. 49, recited,

WHEREAS by an Act, paſſed in the Twenty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional Rates and Duties upon Horſes, and Carriages with Four Wheels; and for explaining and amending an Act, paſſed in the Twenty-fifth Year of His preſent Majeſty, as far as relates to certain Carriages with Two or Three Wheels, therein mentioned*; certain additional Duties were granted to His Majeſty on certain Carriages with Four Wheels, therein mentioned: And whereas it is expedient to exempt Stage Coaches and Diligences with Four Wheels from the ſaid additional Duties: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King'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, the ſaid additional Duties by the ſaid recited Act impoſed, ſo far as the ſame relate to any Coach or Diligence with Four Wheels, which ſhall be kept and employed as a Publick Stage Coach for the Purpoſe of conveying Paſſengers for Hire to and from different Places within this Kingdom, and which ſhall be duly entered as ſuch with His Majeſty's Commiſſioners for managing the Duties on Stamped Vellum, Parchment, or Paper, and for which the Annual Duty of Five Pounds impoſed thereon by an Act, paſſed in the Sixteenth Year of the Reign of His preſent Majeſty, ſhall be duly paid, ſhall ceaſe and determine and be no longer paid or payable.

and the Duties thereby impoſed on Stage Coaches repealed.

25 *Geo.* III, Cap. 47,

II. And whereas, by an Act, made in the Twenty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for transferring the Receipt and Management of certain Duties therein mentioned, from the Commiſſioners of Exciſe, and the Commiſſioners of Stamps reſpectively, to the Commiſſioners for the Affairs of Taxes; and alſo for making further Proviſions in reſpect to the ſaid Duties ſo transferred*; it was enacted, that there ſhould be charged and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, (amongſt others), the Duties following; that is to ſay, For and upon every Calaſh, Chaiſe, or Chair, with Two or Three Wheels, or by what Name ſoever ſuch Carriages then were or thereafter might be called or known, to be drawn by One or more Horſes that ſhould be kept by or for any Perſon or Perſons for his or their own Uſe, or to be let out to Hire, the Yearly Sum of Three Pounds and Ten Shillings: And whereas, by an Act, made in the Twenty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional Rates and Duties upon Horſes, and Carriages with Four Wheels; and for explaining and amending an Act, paſſed in the Twenty-fifth Year of His preſent Majeſty, as far as relates to certain Carriages with Two or Three Wheels, therein mentioned*; it was enacted, that all and every Carriage or Carriages, with Two or Three Wheels, by whatſoever Name or Names ſuch Carriages then were or thereafter might be called or known, to be drawn by One or more Horſes, which ſhould be uſed at any Time for the Carriage or Conveyance of Perſons, and not generally uſed in the Affairs of Huſbandry, or for the Carriage of Goods, Wares, or Merchandize, from Place to Place, in the Way of Trade, ſhould be deemed a Carriage and Carriages within

and 29 *Geo.* III, Cap. 49, recited;

the Meaning of the ſaid Act of the Twenty-fifth Year of His preſent Majeſty, and ſhould be entered and paid for accordingly: And whereas it is expedient that the Duty on certain Carriages herein-after deſcribed, which are uſed in the Affairs of Huſbandry, or for the Purpoſes of Trade, but which occaſionally may be uſed for the Conveyance of Perſons, ſhould be reduced to the Annual Sum herein-after mentioned: Be it therefore enacted, That, from and after the paſſing of this Act, there ſhall be charged and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, in lieu of the Duties impoſed by the ſaid recited Acts on the Carriages herein-after deſcribed, the Duties following; that is to ſay, For and upon every Carriage with leſs than Four Wheels, by what Name ſoever ſuch Carriage now is or hereafter ſhall or may be called or known, to be drawn by One Horſe, and no more, which ſhall or may be uſed in the Affairs of Huſbandry, or for the Purpoſe of carrying Goods, Wares, or Merchandize, from Place to Place in the Way of Trade, but which ſhall or may be uſed occaſionally for the Conveyance of Perſons, and which ſhall be built and conſtructed wholly of Wood and Iron, without any Covering other than a tilted Covering, or any Lining whatever, and without Springs, and which ſhall have the Words "A taxed Cart," and alſo the Owner's Name and Place of Abode, there ſhall be charged and paid the Yearly Sum of Ten Shillings; which ſaid Rate and Duty, on every ſuch Carriage with leſs than Four Wheels, uſed in Manner aforeſaid, ſhall be paid by the Perſon or Perſons keeping the ſame reſpectively; and the ſaid Duty ſhall be raiſed, levied, collected, paid, accounted for, and applied, in the ſame Manner, by the ſame Perſons reſpectively, and under the like Rules, Directions, and Proviſions, and to the like Uſes, as the Duties on Carriages with Four, Three, or Two Wheels, are now raiſed, levied, collected, paid, accounted for, and applied.

and in lieu of the Duties thereby impoſed, there ſhall be paid for every Carriage with leſs than Four Wheels, principally uſed in Huſbandry, or carrying Goods, and of a certain Conſtruction, 10*s.* *per Annum*:

III. Provided always, and be it further enacted, That no Carriage ſhall be deemed to be within the Proviſions of this Act before mentioned, where the Firſt Price or Sum originally paid for the ſame to the Maker thereof, or for any ſubſequent Alteration or Addition, (Repairs excepted), ſhall have exceeded Twelve Pounds Sterling.

No Carriage of a higher Price than 12*l.* to be within the Meaning of this Act.

IV. And be it further enacted, That the preſent Duties on Carriages with Two Wheels, of the Deſcription herein-before mentioned, in reſpect of all ſuch Carriages which ſhall be aſſeſſed by virtue of this Act, ſhall ceaſe and determine.

Preſent Duties to ceaſe.

V. And be it further enacted by the Authority aforeſaid, That every Perſon to be rated and aſſeſſed for ſuch Carriage, ſhall mark or paint, or cauſe to be marked or painted, on a Black Ground in White Letters, or on a White Ground in Black Letters, on the Outſide of the Back Pannel or Back Part of ſuch Carriage, or in caſe ſuch Carriage ſhall be conſtructed without a Back Pannel or any Back Part on which ſuch Letters may be marked or painted, then on the Side, or on ſome conſpicuous Part of ſuch Carriage, on the Outſide thereof, his or her Chriſtian and Surnames, and the Place of his or her real Abode, and the Words "A taxed Cart" in Roman Letters, and in Words at full Length, each of ſuch Letters being at leaſt One Inch in Length, and of a Breadth in Proportion; and ſhall, upon Demand being made,

Owners Name, &c. to be marked on ſuch Carriages.

Carriages to be produced to be examined.

If ſuch Carriage be uſed for the Conveyance of Perſons, and ſhall have coſt more than 12*l.* or not conſtructed according to this Act, *&c.* it ſhall be charged with the Duty of 3*l.* 10*s.* which the Surveyors ſhall certify to the Commiſſioners.

produce ſuch Carriage ſo marked or painted to the Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors, of the ſaid Rate or Duty, or at any Meeting of the Commiſſioners for putting this Act in Execution, or to any Two or more of them, to be examined by them, or any or either of them, reſpecting all or any of the Particulars above mentioned; and if any Perſon or Perſons ſhall have or keep any Carriage with leſs than Four Wheels, and ſhall at any Time uſe the ſame for the Carriage or Conveyance of any Perſon or Perſons, and ſuch Carriage ſhall in reſpect of the Firſt Price thereof, or for any ſubſequent Addition or Alteration, (Repairs excepted), have been charged or valued, (the Proof of which Price ſhall lie on the Owner or Owners of ſuch Carriage), at any Sum exceeding Twelve Pounds Sterling, or ſhall be built or conſtructed in any Reſpect contrary to the Proviſions herein-before mentioned, or ſhall not be ſo marked as aforeſaid, or if ſuch Perſon or Perſons ſhall neglect or refuſe, upon Demand being made, to produce ſuch Carriage ſo marked to the Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors, of the ſaid Rate or Duty, or to the Commiſſioners as aforeſaid for the Examination of them, or any or either of them, every ſuch Perſon or Perſons ſhall be liable to and ſhall be charged with the ſaid Rate or Duty of Three Pounds and Ten Shillings, in reſpect of ſuch Carriage, by virtue of the ſaid recited Acts; and the ſaid Surveyor or Surveyors upon Notice thereof ſhall certify the ſame in Writing under his or their Hand or Hands to any Two or more of the Commiſſioners for putting this Act in Execution, in order to have ſuch Carriage charged at the Rate of Three Pounds and Ten Shillings in the Aſſeſſment made or to be made for that Year; and any Two or more of the ſaid Commiſſioners ſhall thereupon cauſe the Aſſeſſment to be rectified or made according to ſuch Certificate, and the ſaid Rate and Duty to be levied and paid accordingly.

No Carriage with leſs than Four Wheels, uſed wholly for Huſbandry or carrying Goods, ſhall be liable to Duty for Perſons riding with their Loads, or to Church, or to Elections.

VI. Provided always, and be it further enacted, That no Perſon or Perſons who ſhall keep any Carriage with leſs than Four Wheels, which ſhall be kept truly and without Fraud to be uſed wholly in the Affairs of Huſbandry, or in the Carriage of Goods in the Courſe of Trade, ſhall in reſpect thereof be chargeable with the ſaid Duty by this Act impoſed, or with the Duties impoſed by the herein-before recited Act of the Twenty-fifth Year of His preſent Majeſty's Reign, by reaſon of any Perſon or Perſons riding thereon or therein when returning from or going to any Place, to or from which any Load ſhall have been or ſhall be to be carried in ſuch Carriage in the Courſe of Huſbandry, or for the Purpoſe of Trade, as aforeſaid, or for conveying the Owners thereof or their Families to and from Divine Service on *Sundays*, or for carrying Perſons going to or returning from the Election of Members to ſerve in Parliament, in caſe ſuch Carriage ſhall not have been uſed for any other Purpoſe of riding thereon or therein ſave as aforeſaid.

Duty hereby granted to be liable to 10*l.* *per Cent.* impoſed by 31 *Geo.* III, Cap. 5.

VII. And be it enacted by the Authority aforeſaid, That the ſaid Duty of Ten Shillings hereby granted on Carriages with leſs than Four Wheels, ſhall be moreover ſubject and liable to the additional Duty of Ten Pounds *per Centum* on the groſs Amount thereof, granted by an Act, made in the Thirty-firſt Year of His preſent Majeſty's Reign, intituled, *An Act for granting to His Majeſty additional Duties on the Amount of the Duties under the Management of the Commiſſioners for the*

Affairs of Taxes, therein mentioned; and that ſuch additional Duty of Ten Pounds *per Centum* ſhall be raiſed, levied, collected, and paid, in the ſame Manner, and under the ſame Rules and Regulations, Powers and Authorities, Ways, Means, and Methods, as the ſaid additional Duty is, by the ſaid Act of the Thirty-firſt Year of His preſent Majeſty aforeſaid, directed to be collected and paid.

VIII. Provided always, and be it enacted, That every Horſe drawing any Cart herein-before deſcribed, on which the ſaid Duty of Ten Shillings is hereby impoſed, ſhall not be ſubject or liable to any Duty whatever on Account of drawing any ſuch Cart. Horſes drawing ſuch Carts not liable to Duty.

FINIS.