ANNO TRICESIMO SEXTO

Georgii III. Regis.

CAP. XV.

An Act for granting to His Majesty New Duties on certain Horses, not charged with Duty by any other Act or Acts of Parliament, and on Mules.

[24th *December* 1795.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making such permanent Addition to the Publick Revenue, as shall be adequate to the increased Charge occasioned by any Loan to be raised by virtue of any Act for that Purpose to be passed in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the new Duties herein-after mentioned; and do most humbly beseech 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 Fifth Day of *April* One thousand seven hundred and ninety-six, there shall be raised, levied, collected, and paid, throughout the Kingdom of *Great Britain*, unto and for the Use of His Majesty, His Heirs and Successors, for every Horse, Mare, or Gelding, not charged with any Duty by the several Acts passed in the Twenty-fourth and

Preamble.

From *April* 5, 1796, 2 *s.* to be paid annually for every Horse not chargeable under 24 *Geo.* III, Cap. 31, or 29

Geo. III, Cap. 49, or by any Act of this Seſſion, and for every Mule.

Twenty-ninth Years of the Reign of His preſent Majeſty, or either of them, or by any Act to be paſſed in this Seſſion of Parliament, on Horſes kept and uſed for the Purpoſe of Riding, or for the Purpoſe of drawing any Carriage, therein reſpectively mentioned, and for every Mule, a Duty of Two Shillings; to be paid by the Owner.

Duties to be under the Management of the Commiſſioners for Taxes;

II. And be it further enacted, That, for the better aſſeſſing, levying, collecting, and paying, the before-mentioned Duties by this Act impoſed, the Commiſſioners authorized or appointed, or who ſhall be hereafter authorized or appointed, for putting in Execution the Acts relative to the preſent Duties on Houſes, and Windows or Lights, and inhabited Houſes, or any other Duties placed under the Management of the Commiſſioners for the Affairs of Taxes, ſhall be Commiſſioners for executing this preſent Act, with relation to the aforeſaid Duties, and the Powers herein contained, in all and ſingular the Counties, Shires, Stewartries, Ridings, Diviſions, Cities, Boroughs, Cinque, Ports, Towns, and Places reſpectively, within the Kingdom of *Great Britain*; and that the ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors reſpectively, appointed to put in Execution the ſaid ſeveral Acts before mentioned, or any of them, ſhall be Surveyors, Inſpectors, Aſſeſſors, and Collectors, to put in Execution this preſent Act, according to the reſpective Powers and Authorities given to them by the ſaid former Acts, or any of them; and the ſaid Commiſſioners, and other the Perſons aforeſaid, being duly qualified to act in the Execution of the ſaid ſeveral Acts before mentioned, relative to the ſaid former Rates or Duties, or any of them, ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution, with relation to the aforeſaid Rates or Duties hereby impoſed, in the like and in as full and ample a Manner, as they or any of them are or is authorized to put in Execution the ſaid former Acts, relative to the ſaid Rates and Duties, or any Matters or Things therein reſpectively contained.

and the Surveyors, &c. under before-mentioned Acts, to put this in Execution.

Duties to be paid quarterly.

III. And be it further enacted, That the aforeſaid Duties ſo to be aſſeſſed under this Act ſhall be paid quarterly, at the Times and in the Manner following; (that is to ſay), on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in every Year, by equal Portions; the Firſt of the ſaid Payments to be made on the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſix.

Aſſeſſors to give Notice to the Parties to prepare Liſts of Horſes kept in the Courſe of the Year ending the preceding 5th of *April*, liable to the preſent or former Duties, and of ſuch as are claimed to be exempted.

IV. And be it further enacted, That the ſeveral Perſons to be appointed Aſſeſſors as aforeſaid, ſhall, within Fourteen Days after ſuch their Appointment, yearly give or leave Notice in Writing, to or for every Perſon keeping any Horſe, Mare, or Gelding, not charged with any other Duty as aforeſaid, or any Mule, within the Limits of the Places for which ſuch Aſſeſſors are to act, at his or her Dwelling Houſe or Place of Abode, to prepare and produce, within the Space of Fourteen Days next enſuing the Day of giving ſuch Notice, One Liſt, in Writing, which Liſt in Writing, (over and beſides the Number of Horſes, Carriages, and Servants, liable to the Duties on Horſes, Carriages, and Servants, reſpectively, and of the Perſons reſiding or inhabiting in any ſuch Dwelling Houſe, who ſhall have worn or uſed Hair Powder), ſhall contain the greateſt Number of Horſes, Mares, and Geldings, not charged as aforeſaid, and alſo of Mules, of

whatever Age, and whether in Uſe or not, by him or her had or kept in the Courſe of the Year, ending on ſuch preceding Fifth Day of *April* as aforeſaid, diſtinguiſhing therein the Number of ſuch Horſes, Mares, Geldings, and Mules, liable to the Duty of Two Shillings hereby impoſed; and the Number of Horſes kept and uſed by him or her, for the Purpoſe of Riding, or for the Purpoſe of Drawing, liable to the ſaid former Duties, and upon which additional Duties are by any Act to be paſſed in this Seſſion of Parliament impoſed, and alſo ſuch Horſes, Mares, and Geldings, as are claimed to be exempted from the ſaid Duty by the particular Proviſions of this Act; and every ſuch Perſon ſhall, after ſuch Notice ſo given or left, make out the ſaid Liſt accordingly, and ſign the ſame with his or her own Hand, and deliver the ſame, or cauſe the ſame to be delivered, to ſuch Aſſeſſor or Aſſeſſors, at any Time after the Expiration of Fourteen Days from the ſaid Notice being given, when he or they ſhall call for the ſame, or in Default thereof, ſhall leave the ſame at the Place mentioned in the ſaid Notice, as the Abode of any of the Aſſeſſors, within Ten Days after ſuch Aſſeſſor or Aſſeſſors ſhall have ſo called for the ſame; and if any ſuch Perſon ſhall neglect or refuſe to make out, ſign, and deliver, ſuch Liſt within the Time before-mentioned, then ſuch Aſſeſſor or Aſſeſſors ſhall, from the beſt Information he or they can obtain, make an Aſſeſſment upon ſuch Perſon ſo refuſing or neglecting, for or in reſpect of every Horſe, Mare, Gelding, or Mule, kept by him or her as aforeſaid; and every ſuch Aſſeſſment ſo made upon any ſuch Neglect or Refuſal, ſhall be final and concluſive upon the Perſon thereby charged, who ſhall not be at Liberty to appeal therefrom, unleſs ſuch Perſon ſhall prove that he or ſhe was not at his or her Dwelling Houſe or Place of Abode at the Time of the Delivery of ſuch Notice, nor between that Day and the Time limited for delivering ſuch Liſt as aforeſaid to the Aſſeſſor, or unleſs ſuch Perſon ſhall allege and prove ſuch other Excuſe for not having delivered his or her Liſt as the Commiſſioners for executing this Act ſhall in their Judgement think reaſonable and ſufficient.

Liſts to be ſigned and delivered to the Aſſeſſors.

If Liſts be not delivered, the Aſſeſſors to aſſeſs the Defaulters from the beſt Information obtained, which ſhall be final, unleſs Proof be made of Abſence, &c.

V. And be it further enacted, That ſuch Aſſeſſors as aforeſaid ſhall not be bound by ſuch Liſts as ſhall be delivered to them reſpectively, in purſuance of this Act, but ſhall be at Liberty, if they ſhall find upon due Examination that any Horſe, Mare, Gelding, or Mule, liable to the Duties by this Act impoſed, is omitted, to ſurcharge the ſame, and make a true Aſſeſſment upon every Perſon within their reſpective Diſtricts of the real Number of ſuch Cattle kept by each ſuch Perſon.

Aſſeſſors not to be bound by Liſts delivered, but may ſurcharge Omiſſions.

VI. And be it further enacted, That where any Perſon liable under the Directions herein-before contained to deliver ſuch Liſt as aforeſaid to the Aſſeſſor or Aſſeſſors, ſhall refuſe or neglect, within the Time herein-before preſcribed, to deliver, or cauſe to be delivered, any ſuch Liſt to ſuch Aſſeſſor or Aſſeſſors, he or ſhe, ſo refuſing or neglecting, ſhall, for every ſuch Offence, forfeit the Sum of Ten Pounds, to be recovered by Action or Information in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England*, and for Offences committed in *Scotland*, in the Court of Exchequer at *Edinburgh*, in which Action or Information no Eſſoin, Protection, Privilege, Wager of Law, or more than One Imparlance ſhall be allowed; and One Moiety of every ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs

Perſons not delivering Liſts to Aſſeſſors to forfeit 10*l.*

Application of Forfeiture.

Heirs or Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame.

Surcharges for Omiſſions to be double the Duty, and the Perſons making them entitled to a Moiety.

VII. And be it further enacted, That in all Caſes where any Aſſeſſor or Surveyor or Inſpector ſhall make a Surcharge upon any Perſon, for or in reſpect of any Horſe, Mare, Gelding, or Mule, omitted to be inſerted in any ſuch Liſt, ſuch Surcharge ſhall be made after the Rate of double the Duty for every Horſe, Mare, Gelding, or Mule, ſo omitted, and the Aſſeſſor, Surveyor, or Inſpector, ſo making ſuch Surcharge, ſhall be and is hereby entitled to, and ſhall have and receive for his own Uſe, One Moiety of the Sum charged by every Surcharge which ſhall be juſtly made upon any ſuch Liſt.

Duties to be aſcertained &c as former Duties.

VIII. And be it further enacted, by the Authority aforeſaid, That the ſeveral Rates or Duties by this Act impoſed ſhall and may be aſcertained, managed, collected, paid, recovered, paid over, and accounted for, under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch general Rules, Methods, and Directions, by which the Rates and Duties on Horſes kept and uſed for the Purpoſe of Riding, or for the Purpoſe of Drawing, are or may be aſcertained, managed, collected, paid, recovered, paid over, and accounted for, except as far as any of the ſaid Rules, Methods, and Directions, are expreſsly varied by this Act; and all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in any Act or Acts of Parliament, relative to the ſaid Rates and Duties on Horſes kept and uſed for the Purpoſes aforeſaid, or any of them now in force, and not hereby otherwiſe provided for the ſurcharging, recovering, paying, and accounting for, the ſaid Rates and Duties by any former Acts granted, as far as the ſame are applicable to the Rates or Duties by this Act impoſed, and not repugnant to the particular Directions of this Act, ſhall be in full Force, and duly obſerved, practiſed, and put in Execution, throughout the Kingdom of *Great Britain*, for ſurcharging, recovering, paying, and accounting for, the ſeveral Rates and Duties by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in the Body of this preſent Act.

Act not to extend to Horſes let for Hire by licenſed Perſons;

IX. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to charge with the ſaid Duties, any Horſe, Mare, or Gelding, let to Hire for travelling Poſt by the Mile, or from Stage to Stage, or let to Hire for a Day or leſs Period of Time, by any Poſtmaſter, Innkeeper, or other Perſon licenſed for that Purpoſe by the Commiſſioners appointed to manage the Duties charged on ſtamped Vellum, Parchment, and Paper.

nor to Horſes under 13 Hands, or not having been ridden, or uſed for Draught.

X. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to any Horſe, Mare, or Gelding, under the Height of Thirteen Hands, of Four Inches to each Hand, nor to any Horſe, Mare, or Gelding, which ſhall not at any Time whatever, preceding the Time of making the Aſſeſſment for that Year, have been ridden, or uſed as a Draught Horſe, or for the Purpoſe of carrying any Burthen, and of which Horſes, Mares, or Geld-

ings, an Account ſhall be given as herein is mentioned, at the Time of the Delivery of Liſts of Horſes liable to the ſaid Duties; any Thing herein-before contained to the contrary notwithſtanding.

Horſes for whom Exemption is claimed to be included in Liſt, and on Demand to be produced for Examination; and if not produced, or if found not to be exempted, the Owner to be ſurcharged double the Duty.

XI. And be it further enacted, That every Horſe, Mare, or Gelding, notwithſtanding any Claim of Exemption from the ſaid Duty by virtue of this Act, ſhall be enumerated and included in the Liſts of the Number of Horſes kept by any Perſon, and required to be made and returned annually, as herein is mentioned, under the Title of Horſes exempted from Duty; and that the Owner or Owners thereof ſhall, upon Demand made, produce, or cauſe to be produced, ſuch Horſe, Mare, or Gelding, to the Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors, of the ſaid Duty, or at any Meeting of the Commiſſioners for putting the ſeveral Acts relative to the ſeveral Duties on Horſes, or any of them, in Execution, to be admeaſured or otherwiſe examined, as the Caſe may require, reſpecting all or any of the Particulars before-mentioned; and if the ſaid Owner or Owners ſhall neglect or refuſe, on Demand being made, to produce ſuch Horſe, Mare, or Gelding, for which ſuch Exemption as aforeſaid ſhall be claimed to the Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors, of the ſaid Rate or Duty, or to the ſaid Commiſſioners as aforeſaid, to be admeaſured or otherwiſe examined as the Caſe may require, or if upon ſuch Admeaſurement or Examination, ſuch Horſe, Mare, or Gelding, ſhall not be found to be within the particular Exemption claimed as aforeſaid, every ſuch Owner or Owners ſhall be liable to and ſhall be ſurcharged with double the ſaid Rate or Duty by this Act impoſed on every Horſe, Mare, or Gelding, kept as aforeſaid; and ſhall not be relieved from ſuch Surcharge, or any Part thereof, unleſs it ſhall be made appear to the ſaid Commiſſioners, by Examination on Oath, on Appeal before them, that ſuch Horſe, Mare, or Gelding, for which ſuch Exemption is claimed, was duly inſerted in the Liſt delivered of Horſes kept by ſuch Owner or Owners, according to the Directions of this Act, and that ſuch Owner or Owners ought not to have been rated or aſſeſſed for ſuch Horſe, Mare, or Gelding, within the Intent and Meaning of this Act.

Duties to be carried to the Conſolidated Fund.

XII. And be it further enacted by the Authority aforeſaid, That all Monies ariſing by the ſaid Rates and Duties (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer, and ſhall be carried to and made Part of the Conſolidated Fund.

Duties to be applied in defraying any increaſed Charge occaſioned by any Loan of this Seſſion, and for Ten Years, with other Duties granted for the ſame Purpoſe, kept ſeparate from other Monies.

XIII. Provided always, and be it further enacted, That the Monies ariſing, or to ariſe, of the ſaid Duties, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan to be raiſed by virtue of any Act or Acts paſſed, or to be paſſed, in this Seſſion of Parliament; and that the ſaid Monies ſhall, during the Space of Ten Years next enſuing, be paid into the ſaid Receipt, diſtinctly and apart from all other Branches of the Publick Revenue; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books in which all the Monies ariſing from the ſaid Duty, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and

Duties

Duties granted in this Seſſion of Parliament for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

FINIS.