ANNO TRICESIMO SEXTO

Georgii III. Regis.

* *

CAP. XVI.

An Act for granting to His Majeſty ſeveral additional Duties on Horſes kept for the Purpoſe of Riding, or drawing certain Carriages, therein mentioned.

[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 or Acts for that Purpoſe to be paſſed in this Seſſion of Parliament, have freely and voluntarily reſolved to give and grant unto Your Majeſty the additional 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

Preamble.

From *April* 5, 1796, the additional Duties following to

be paid on Horſes kept for Riding, &c:

of His Majeſty, His Heirs and Succeſſors, the ſeveral Duties following; (that is to ſay),

Duties:

That every Perſon who ſhall keep and uſe any Horſe, Mare, or Gelding, for the Purpoſe of Riding, or for the Purpoſe of drawing any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe, or any other Carriage, by whatever Name ſuch Carriage is now or hereafter may be called or known, (for or in reſpect whereof any Rate or Duty heretofore under the Management of the Commiſſioners of the Exciſe, and now transferred to and under the Management of the Commiſſioners for the Affairs of Taxes is payable), ſhall be charged with the further additional Annual Duty of Ten Shillings for each ſuch Horſe, Mare, or Gelding:

That every Perſon who ſhall keep Two Horſes, Mares, or Geldings, and no more, for the Purpoſe of Riding, or for the Purpoſe of drawing any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe, or any other ſuch Carriage as aforeſaid, by whatſoever Name ſuch Carriage now is or hereafter may be called or known, ſhall be charged with a further additional Annual Duty of Five Shillings for One of ſuch Horſes, Mares, or Geldings:

That every Perſon who ſhall keep and uſe Three, Four, or Five, Horſes, Mares, or Geldings, and no more, for the Purpoſe of Riding, or for the Purpoſe of drawing any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe, or any other ſuch Carriage as aforeſaid, by whatſoever Name ſuch Carriage now is or hereafter may be called or known, ſhall be charged with a further additional Duty of Seven Shillings and Sixpence for each ſuch Horſe, Mare, or Gelding, exceeding the Number of One:

That every Perſon who ſhall keep and uſe Six or more Horſes, Mares, or Geldings, for the Purpoſe of Riding, or for the Purpoſe of drawing any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe, or any other ſuch Carriage as aforeſaid, by whatſoever Name ſuch Carriage now is or hereafter may be called or known, ſhall be charged with a further additional Annual Duty of Ten Shillings for each ſuch Horſe, Mare, or Gelding, exceeding the Number of One.

Duties to be under the Management of the Commiſſioners for Taxes, &c.

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,

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.

Duties to be aſcertained as former Duties on Horſes, and the Acts relating to them, to extend to this Act.

III. And be it further enacted by the Authority aforeſaid, That the ſeveral Rates or Duties before mentioned, ſhall and may be reſpectively aſcertained, managed, collected, paid, recovered, paid over, and accounted for, at ſuch Times and under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch general Rules, Methods, and Directions, and ſubject to ſuch Proviſoes and Exemptions by which the former Rates and Duties on Horſes were or might be aſcertained, managed, collected, paid, recovered, paid over, and accounted for; 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 former Rates and Duties on Horſes, or any of them, now in Force, 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, Authorites, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in the Body of this preſent Act.

24 *Geo.* III, Cap. 11, 29 *Geo.* III, Cap. 49, and this Act, not to extend to charge any Non-commiſſioned Officers and Privates of Yeoman Cavalry, for keeping One Horſe, *&c.*

IV. Provided always, and be it further enacted, That nothing in the Acts of the Twenty-fourth and Twenty-ninth Years of the Reign of His preſent Majeſty, for granting to His Majeſty certain Duties on Horſes, Mares, and Geldings, kept and uſed for the Purpoſe of Riding, or for the Purpoſe of drawing any Carriage, therein mentioned, or in this Act, or any of them, ſhall extend, or be conſtrued to extend, to charge with the Duties by the ſaid ſeveral Acts, or any of them, impoſed, any Non-commiſſioned Officer or effective Private Man, ſerving in any Regiment, Corps, or Troop, of Yeomanry Cavalry, raiſed by virtue of an Act of the Thirty-fourth Year of His ſaid Majeſty's Reign, intituled, *An Act for encouraging and diſciplining ſuch Corps or Companies of Men, as ſhall voluntarily enroll themſelves for the Defence of their Counties, Towns, or Coaſts, or for the General Defence of the Kingdom, during the preſent War*, for One Horſe, Mare, or Gelding, kept and uſed by them reſpectively for the Purpoſes aforeſaid, or either of them; but that every ſuch Non-commiſſioned Officer and effective Private Man reſpectively, keeping One ſuch Horſe, Mare, or Gelding only, ſhall be wholly exempt from the ſaid Duties during his Continuance in the ſaid Service; and that every ſuch Non-commiſſioned Officer and Private Man reſpectively, keeping more than One ſuch Horſe, Mare, or Gelding, ſhall, during his Continuance in ſuch Service, be aſſeſſed and charged according to the Rates in the ſaid ſeveral Acts and this Act preſcribed, for One Horſe, Mare,

or Gelding, leſs than the Number of Horſes, Mares, or Geldings, by him kept and uſed as aforeſaid; any Thing therein reſpectively contained to the contrary notwithſtanding.

Commanding Officers of ſuch Yeomen Cavalry, to make out a Certificate annually before *April* 20, of what Non-commiſſioned Officers and Privates have attended Exerciſe the preceding Six Weeks, to be delivered to the Surveyor for the Diſtrict.

V. Provided always, and be it further enacted, That, in order to exempt the Non-commiſſioned Officers and Private Men, ſerving in ſuch Regiments, Corps, or Troops, every Commanding Officer of any ſuch Regiment, Corps, or Troop, ſhall annually, before the Twentieth Day of *April* in each Year, during the Continuance of the ſaid Act of the Thirty-fourth Year, aforeſaid, make out his Certificate of all Non-commiſſioned Officers and effective Private Men, containing their reſpective Names and Places of Abode, who ſhall, for the Space of Six Weeks immediately preceding the Date of ſuch Certificate, have punctually attended at all ſuch Places as ſhall have been agreed upon for the Exerciſe of ſuch Regiment, Corps, or Troop; and that ſuch Certificate, ſigned by ſuch Commanding Officer, ſhall be delivered to the Surveyor of the ſaid Duties acting for the Diſtrict where ſuch Regiment, Corps, or Troop ſhall ſerve, with an Affidavit annexed thereto, verifying the Signature of the ſaid Commanding Officer; and provided alſo, that every ſuch Non-commiſſioned Officer and Private Man, claiming to be exempted as aforeſaid, ſhall be inſerted and deſcribed in the ſaid Certificate of ſuch Commanding Officer, as an effective Man in actual Service as aforeſaid.

Perſons renting Farms under 70 *l. per Ann.*, or occupying their own Eſtates ſolely or with Farms, together under 70 *l. per Ann.*, not liable to Duty for Horſes occaſionally uſed for Riding.

VI. And be it further enacted, That no Perſon occupying a Farm, the Rent of which ſhall be leſs than Seventy Pounds a Year, and making a Livelihood ſolely thereby, ſhall be chargeable with any of the Duties by this Act impoſed for or on Account of any Horſe, Mare or Gelding, being occaſionally uſed in Riding, and that no Perſon occupying his own Eſtate ſolely, or his own Eſtate together with a Farm, the Value of which, in the Whole, ſhall be leſs than equivalent to a Farm of the Rent of Seventy Pounds a Year, (reckoning the Value of every ſuch Eſtate occupied by the Owner thereof as equivalent to double the like Amount of the Rent of any rented Farm), and making a Livelihood ſolely by ſuch Eſtate, or by ſuch Eſtate and Farm jointly, ſhall be chargeable with any of the Duties impoſed, either by this Act, or by the ſaid ſeveral Acts of the Twenty-fourth and Twenty-ninth of His preſent Majeſty, for or on Account of any Horſe, Mare, or Gelding, being occaſionally uſed in Riding, provided in every ſuch Caſe reſpectively, that ſuch Horſe, Mare, or Gelding, be *bona fide* kept and uſually employed for the Purpoſes of Huſbandry; any Thing in the ſaid recited Acts, or in this Act, to the contrary notwithſtanding.

Duties to be carried to the Conſolidated Fund.

VII. And be it further enacted by the Authority aforeſaid, That all Monies ariſing by the ſaid Rates and Duties before mentioned, (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 the increaſed Charge occaſioned by any Loan of

VIII. Provided always, and be it further enacted, That the Monies ariſing, or to ariſe of the ſeveral Duties before mentioned, 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, 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 Duties, and paid into the ſaid Receipt, ſhall, together with the Monies ariſing from any other Rates and 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.

this Seſſion, and, for 10 Years, with other Duties granted for the ſame Purpoſe, to be kept ſeparate from all other Monies.

FINIS.