ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CVI.

An Act for granting to His Majesty additional Duties on certain Horses, before charged with a Duty of Two Shillings by an Act of the Thirty-sixth Year of His present Majesty's Reign, and on Mules.

[19th *July* 1797.]

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 an Addition to the Publick Revenue, 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 every Person who, from and after the Fifth Day of *July* One thousand seven hundred and ninety-seven, shall keep any Horse, Mare, or Gelding, or any Mule, charged with a Duty of Two Shillings by an Act of the Thirty-sixth Year of His present Majesty's Reign, shall yield and pay annually an additional Duty of Three Shillings for each such Horse, Mare, Gelding, or Mule; which said Duty shall also be subject to an additional Duty after the Rate of Twenty Pounds *per Centum* on the Produce and Amount contained in any Assessment thereof.

Preamble.

Additional Duty of 3*s.* to be paid for every Horse, &c. chargeable under 36 *Geo.* III, Cap. 15, and to be subject to 20*l.* *per Cent.*

II. Provided always, and be it further enacted, That no Person who shall serve in any Volunteer Corps raised by virtue of any Act or Acts of Parliament now in Force, and shall provide a Horse, Mare, or Gelding,

Horses furnished for Volunteer Corps exempted

from Duties impoſed by this Act, and 36 *Geo.* III, Cap. 15.

ing, liable to the Duties by this Act impoſed, for ſuch Service, or who ſhall, at his or her Expence, furniſh a Horſe, Mare, or Gelding, liable to the ſaid Duties, for any Perſon ſerving in any ſuch Corps as aforeſaid, ſhall be charged or chargeable for ſuch Horſe, Mare, or Gelding, with the additional Duties by this Act impoſed, or the former Duties impoſed by an Act, paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, intituled, (*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*).

Duties to be under the Management of the Commiſſioners for the Affairs of Taxes.

III. 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 therein 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 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.

From *April* 5, 1798, Duties impoſed by this Act, and 36 *Geo.* III, Cap. 15, may be aſſeſſed in One Sum.

IV. And be it further enacted, That, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, it ſhall and may be lawful to and for the ſeveral Aſſeſſors, in making the ſeveral Aſſeſſments of Two Shillings and Three Shillings under this preſent Act, and the Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, before mentioned, to make One Aſſeſſment at the Rate of Five Shillings for each Horſe, Mare, Gelding, or Mule, aſſeſſed by this Act, inſtead and in lieu of the ſaid Two ſeveral Aſſeſſments; and in making the ſeveral Aſſeſſments under this preſent Act of the additional Duty after the Rate of Twenty Pounds *per Centum*, and of the Duties of Ten Pounds *per Centum*, and of Ten Pounds *per Centum* under the Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, before mentioned, to make One Aſſeſſment after the Rate of Twenty Pounds upon the Amount of the ſaid reſpective Duties, together with ſuch other Duties as ſhall be included in the ſame Aſſeſſment, and to return the ſame to the reſpective Commiſſioners, in the Manner, and under the Regulations and Directions, preſcribed by an Act, paſſed in the preſent Seſſion of Parliament,

ment, intituled, *An Act for granting to His Majeſty additional Duties on the Amount of certain Duties under the Management of the Commiſſioners for the Affairs of Taxes*; and that the reſpective Collectors ſhall and may collect and receive the ſaid Duties accordingly.

V. Provided always, and be it further enacted, That the Firſt Aſſeſſment under this Act of the Duties hereby impoſed, ſhall be made for Three Quarters of a Year, from the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven, and afterwards the Aſſeſſment of the Duties charged by this Act ſhall be made for One Year, from the Fifth Day of *April* in every Year; and that the Duties, ſo to be aſſeſſed under this Act, ſhall be paid Quarterly, at the Times and in 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 on the ſaid Aſſeſſment for Three Quarters of a Year, to be made on the Tenth Day of *October* One thouſand ſeven hundred and ninety-ſeven.

Firſt Aſſeſſment to be made for Three Quarters of a Year, from *July* 5, 1797, and afterwards for a Year, and to be paid Quarterly.

VI. And be it further enacted, That the ſeveral 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, or by which the Rates and Duties granted by the ſaid Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, before mentioned, 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, 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 of the ſaid former Acts granted, as far as the ſame are applicable to the Duties by this Act impoſed, 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 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.

Duties to be aſcertained, *etc.* as former Duties.

VII. And be it further enacted, That all Monies ariſing by the ſaid 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 carried to the Conſolidated Fund.

VIII. 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 raiſed or Stock created by virtue of any Act or Acts paſſed in this Seſſion of Parlia-

Application of Duties, which for 10 Years ſhall, with others granted for the ſame Purpoſe, be kept ſeparate from all other Monies.

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 granted or to be 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.