ANNO TRICESIMO SEPTIMO

Georgii III. Regis.

CAP. CXXXIV.

An Act for granting to His Majesty a further additional Duty on Horses kept and used for the Purpose of Riding, or of drawing certain Carriages therein mentioned. [20th *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 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, upon every Assessment which shall be made from and after the Fifth Day of *July* One thousand seven hundred and ninety-seven, 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, the further additional Duty following; that is to say, That every Person who shall keep and use more than One 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

Preamble.

From *July* 5, 1797, an additional Duty of 5*s.* to be paid for each Horse kept above One for riding, or drawing certain Carriages.

after may be called or known, for or in reſpect whereof any Rate or Duty, heretofore under the Management of the Commiſſioners of 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 Five Shillings for each ſuch Horſe, Mare, or Gelding.

Duty to be in addition to all former Duties,

II. And be it further enacted, That the ſaid additional Rate and Duty hereby impoſed ſhall be paid over and above, and in Addition to, the reſpective Rates and Duties granted by certain Acts of the Twenty-fourth, Twenty-ninth, and Thirty-ſixth Years of the Reign of His preſent Majeſty, on Horſes, Mares, or Geldings, kept and uſed for the Purpoſe of Riding, or drawing any ſuch Carriage or Carriages as are therein reſpectively enumerated.

and to be ſubject to 20*l. per Cent.* on the Amount.

III. And be it further enacted, That the ſaid Rate or Duty by this Act impoſed, as herein-before is mentioned, ſhall be ſubject and liable to an additional Duty after the Rate of Twenty Pounds *per Centum per Annum* on the Produce and Amount contained in any Aſſeſſment thereof.

Commiſſioners for Taxes to put this Act in Execution.

IV. 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 hereafter be authorized or appointed, for putting in Execution the Acts relative to the preſent Duties on Horſes, Mares, and Geldings, 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 Duty, 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, or who ſhall be appointed, in Manner aforeſaid, 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 former Acts herein-before mentioned, 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 as before mentioned, 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 Rate or Duty 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 ſeveral Acts relative to the Rates and Duties on Horſes, Mares, and Geldings, or any Matters or Things therein reſpectively contained.

Mode of making the Aſſeſſment of 20*l. per Cent.* and returning the ſame to the Commiſſioners.

V. And be it further enacted, That it ſhall be lawful to and for the ſeveral Aſſeſſors, in making the Aſſeſſment under this preſent Act of the additional Duty after the Rate of Twenty Pounds *per Centum*, to aſſeſs the Sum of Twenty Pounds *per Centum* upon the Amount of all the former Rates and Duties contained in any Aſſeſſment whereon the Rates of Twenty Pounds *per Centum* are impoſed by any Act or Acts of Parliament, and the Rate and Duty impoſed by this Act, in One Sum, and by One Aſſeſſment

Aſſeſſment and Charge, inſtead of diſtinct Aſſeſſments and Charges, and to return the ſame to the reſpective Commiſſioners, in the Manner and under the Regulations and Directions preſcribed by an Act of this preſent Seſſion of Parliament, 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.

VI. Provided always, and be it further enacted, That the Firſt Aſſeſſment under this Act ſhall be made for Three Quarters of a Year, from the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſeven; and that, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, the Aſſeſſments under this Act ſhall be made for One Year from the Fifth Day of *April* in each Year; and that the Duty ſo to be aſſeſſed ſhall be paid Quarterly, at the Time 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 for Three Quarters, from *July* 5, 1797; and afterwards for a Year, and to be paid Quarterly.

VII. And be it further enacted, That the ſaid additional Rate or Duty by this Act impoſed ſhall be aſſeſſed, raiſed, levied, collected, received, paid over, and accounted for, in ſuch and the like Form and Manner, and with ſuch Allowances, and under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, and ſubject to ſuch Proviſoes and Exemptions by which the former Rates and Duties on Horſes uſed as aforeſaid were or might be aſſeſſed, raiſed, levied, collected, received, paid over, and accounted for, or by any of them, as the ſame now remain in force, and are applicable to the ſaid additional Rate or Duty hereby impoſed, and are not altered by this Act; and that all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Exemptions, Clauſes, Matters, and Things, contained in any Act or Acts of Parliament relative to the former Rates and Duties on Horſes, or any of them, or any Act or Acts therein referred to, now in force, for the aſſeſſing, ſurcharging, raiſing, levying, collecting, recovering, receiving, paying, and accounting for, the ſaid Rates and Duties thereby granted, as far as the ſame are applicable to the Rate and Duty by this Act impoſed, and not repugnant thereto, ſhall be in force, and be duly obſerved, practiſed, and put in Execution, throughout the Kingdom of *Great Britain*, for the aſſeſſing, ſurcharging, raiſing, levying, collecting, recovering, receiving, paying, and accounting for, the Rate or Duty by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Rules, Directions, Penalties, Exemptions, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this Act.

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

VIII. Provided always, and be it further enacted, That nothing in the ſaid ſeveral Acts of the Twenty-fourth, Twenty-ninth, and Thirty ſixth Years of the Reign of His preſent Majeſty, or in any of them, or in this Act contained, ſhall be conſtrued to extend to charge with the Duty by the ſaid ſeveral Acts or this Act impoſed, any Perſon duly licenſed to keep any Carriage whatever to be employed as a Publick Stage Coach, or

Former Acts or this Act not to extend to Horſes uſed by licenſed Perſons in the drawing of Stage Coaches, or Carriages for Hire.

or Carriage for the Purpoſe of conveying Paſſengers for Hire from different Places in *Great Britain*, in reſpect of any Horſe, Mare, or Gelding, which is or ſhall be actually and ſolely uſed and employed by ſuch Perſon in drawing ſuch Stage Coach or Carriage from Place to Place for Hire; any Thing in any of the ſaid Acts, or this Act, contained to the contrary thereof in anywiſe notwithſtanding.

Duties to be carried to the Conſolidated Fund.

IX. And be it further enacted, That all the Monies ariſing by the ſaid Rate or Duty hereby impoſed, (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.

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

X. Provided always, and be it enacted, That the Monies ariſing or to ariſe of the Duty by this Act impoſed, 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 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 hereby impoſed 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.