

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

CAP. XLI.

An Act for repealing the Duties upon Male Servants, Carriages, Horſes, Mules, and Dogs; and for granting to His Majeſty other Duties in lieu thereof.

[10th *May* 1798.]

Moſt Gracious Sovereign,

Preamble. WHEREAS the preſent Mode of charging ſeparately the ſeveral Rates and Duties payable upon Male Servants, Carriages, Horſes, Mules, and Dogs, and the Additional Rates charged upon the Amount thereof, under the Management of the Commiſſioners for the Affairs of Taxes, has been found inconvenient: And whereas it is expedient that the ſaid ſeveral Rates and Duties ſhould be repealed, and other Duties granted in lieu thereof, and that further Proviſion ſhould be made for enforcing a due Collection of the ſaid Duties: We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament aſſembled, 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-eight, all and ſingular the Rates and Duties upon Male Servants, Carriages, Horſes, Mules, and Dogs, and alſo all and ſingular the Additional Rates and Duties charged upon the Amount of the ſaid Rates and Duties, ſhall ſeverally ceaſe and determine, ſave and except in all Caſes relating to the demanding, recovering, receiving, or paying, any Arrears thereof reſpectively, which may, on the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, remain unpaid, or any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto reſpectively, which ſhall have been incurred at any Time before the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight.

From *April* 5, 1798, the Duties upon Male Servants, Carriages, Horſes, and Dogs, and the Additional Duties on the Amount thereof, to ceaſe;

and in lieu thereof, the Duties in the annexed Schedules to be levied.

II. And be it further enacted, That, from and after the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, in lieu and inſtead of the ſaid Rates and Duties by this Act repealed, there ſhall be aſſeſſed, raiſed, levied, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon all Male Servants retained or employed by any Perſon or Perſons in the ſeveral Capacities mentioned in an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, and upon all Carriages kept by any Perſon or Perſons, and upon all Horſes, Mares, or Geldings, kept and uſed by any Perſon or Perſons for riding, or for the Purpoſe of drawing any ſuch Carriage, and upon all other Horſes, Mares, and Geldings, and upon all Mules and Dogs kept by any Perſon or Perſons, the ſeveral Yearly Rates and Duties reſpectively mentioned, deſcribed, and ſet forth, in the ſeveral Schedules hereunto annexed; which ſeveral Schedules, and the Rules therein contained, ſhall be deemed and conſtrued a Part of this Act, as if the ſame were incorporated therewith.

Times of Payment of Duties in *England*;

III. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act granted in that Part of *Great Britain* called *England*, ſhall be paid Quarterly, on the Days herein-after mentioned; that is to ſay, On the Twentieth Day of *June* for the Quarter commencing from the Fifth Day of *April* and ending on the Fifth Day of *July*, the Twentieth Day of *September* for the Quarter commencing from the Fifth Day of *July* and ending on the Tenth Day of *October*, the Twentieth Day of *December* for the Quarter commencing from the Tenth Day of *October* and ending on the Fifth Day of *January*, and the Twentieth Day of *March* for the Quarter commencing from the Fifth Day of *January* and ending on the Fifth Day of *April*, in every Year; the Firſt Payment thereof to be made on the Twentieth Day of *June* One thouſand ſeven hundred and ninety-eight.

and in *Scotland*.

IV. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act granted in that Part of *Great Britain* called *Scotland*, ſhall be paid Half-yearly; that is to ſay, On or before the Twenty-ninth Day of *September* for the Half Year commencing from the Term of *Whitſunday* and ending at the Term of *Martinmas* in the ſame Year, and on or before the Twenty-fifth Day of *March* for the Half-year commencing from the Term of *Martinmas* and ending at the Term of *Whitſunday* next enſuing; the Firſt Payment thereupon to be made on the Twenty-ninth Day of *September* One thouſand ſeven hundred and ninety-eight.

Commiſſioners of the Land Tax, and the Surveyors, Aſſeſſors, and Collectors, appointed under the Acts relative to the Rates herein repealed, or hereafter to be appointed, to put this Act in Execution.

V. And be it further enacted, That all and every the Perſons named or appointed to be Commiſſioners for putting in Execution an Act of the preſent Seſſion of Parliament, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, for the Service of the Year One thouſand ſeven hundred and ninety-eight*, or who ſhall hereafter be named or appointed Commiſſioners for putting in Execution any other Act or Acts of Parliament for granting an Aid to His Majeſty, by a Land Tax in *Great Britain*, or any Act of the preſent or future Seſſion for continuing the ſame, ſhall be Commiſſioners for executing this Act, with relation to the Rates and Duties hereby granted, and the Powers herein contained, in all and every the Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively, within the Kingdom of *Great Britain*; and the ſeveral Surveyors and Inſpectors, Aſſeſſors and Collectors reſpectively, appointed to put in Execution any of the ſaid

ſaid Acts, relative to the ſaid Rates and Duties hereby granted, and the ſeveral Perſons who ſhall hereafter be appointed Inſpectors, Surveyors, Aſſeſſors, or Collectors reſpectively, by virtue of the Powers contained in the ſeveral Acts of Parliament now in Force relative to the ſaid Rates and Duties hereby repealed, (and which Powers are hereby declared to continue in Force for the Purpoſes of this Act), or by virtue of the Powers contained in this Act, or any other Act paſſed or to be paſſed in the preſent Seſſion of Parliament, ſhall be Inſpectors, Surveyors, Aſſeſſors, and Collectors, to put in Execution the preſent Act, with relation to the Duties hereby granted, according to the Powers given to them reſpectively by the ſaid Acts, or any of them, (and not hereby altered), or by this Act; and the ſaid Commiſſioners, and other the Perſons qualified to act in the Execution of any of the ſaid Acts, ſhall, and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution, with relation to the Rates and Duties hereby granted, as before mentioned, 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 Acts relative to the ſaid Rates and Duties hereby repealed, or any Matter or Thing therein reſpectively contained.

Within the Bills of Mortality, St. *Mary-le-Bone*, and *Pancras*, the Appointment of Collectors to belong to the Reſident Commiſſioners.

VI. And be it further enacted, That within the Bills of Mortality, the Pariſhes of *Saint Mary-le-bone* and *Saint Pancras*, in the County of *Middleſex*, the Appointment of Collectors of the Rates and Duties hereby granted, ſhall belong wholly to ſuch of the Commiſſioners for executing this Act, who ſhall reſide in the Pariſhes for which ſuch Collectors reſpectively are to be appointed, in caſe there ſhall be Two or more Commiſſioners there reſident, and no other Commiſſioners ſhall in ſuch Caſe interfere; and it ſhall be lawful for the ſaid Commiſſioners for executing this Act, and reſiding within the reſpective Pariſhes as aforeſaid, to appoint ſuch Perſons to be Collectors who ſhall have given Security to the Satisfaction of the Churchwardens and Overſeers, or Guardians of the Poor, or any Two or more of them, or any Seven or more of the Veſtry, where a Select Veſtry ſhall be appointed as aforeſaid, and who ſhall be thought by the ſaid Commiſſioners to be of Ability to execute the Office of Collector; and that in Default of appointing ſuch Perſons who ſhall have given ſuch Security, then the ſaid Commiſſioners reſiding as aforeſaid ſhall name ſuch Perſons as they ſhall think of Ability to execute the ſaid Office: Provided always, that where Two or more Commiſſioners ſhall not be reſident in any Pariſh for which Collectors are to be appointed, then a Commiſſioner or Commiſſioners reſiding in any adjacent Pariſh may concur in the Appointment of ſuch Collectors.

Duties to be aſſeſſed and collected as other Duties under the Management of the Commiſſioners of Taxes, &c.

VII. And be it further enacted, That the ſaid ſeveral Rates and Duties by this Act granted, ſhall ſeverally and reſpectively be aſſeſſed, raiſed, levied, collected, and received, in ſuch and the like Form and Manner, and with ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, and with ſuch Exceptions and Exemptions, as are preſcribed and appointed by any Act or Acts now in Force for aſſeſſing, raiſing, levying, collecting, recovering, and paying the Rates and Duties hereby repealed, or any other Duties under the Management of the Commiſſioners for the Affairs of Taxes, as far as the ſame were in Force at and immediately before the Time of paſſing this Act, and are ſeverally and reſpectively applicable to the Rates and Duties hereby granted, or any of them, or according to ſuch Rules, Methods, and Directions, as are or may be preſcribed and appointed by any Act or Acts,

paſſed or to be paſſed in the preſent Seſſion of Parliament, for any of the Purpoſes herein-before expreſſed; and that all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in any Act or Acts in relation to the ſaid reſpective Rates or Duties hereby repealed, or any of them, and in Force at and immediately before the paſſing of this Act, or in any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament, for the aſſeſſing, raiſing, levying, collecting, and paying the Rates and Duties hereby repealed, or any other the Rates and Duties under the Management of the Commiſſioners for the Affairs of Taxes, ſhall be in full Force, and be ſeverally and reſpectively duly obſerved, practiſed, and put in Execution, throughout the Kingdom of *Great Britain*, for the aſſeſſing, raiſing, levying, collecting, and paying the ſeveral Rates and Duties by this Act granted, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in the Body of this Act.

Horſes provided for Volunteer Corps not liable to Duty.

VIII. 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, for ſuch Service, or who ſhall at his or her Expence furniſh a Horſe, Mare, or Gelding, for any Perſon ſerving in any ſuch Corps as aforeſaid, ſhall be charged or chargeable for ſuch Horſe, Mare, or Gelding, with the Duties by this Act impoſed.

In Certificates of Commanding Officers of ſuch Corps, the Perſons ſerving, and the Perſons providing Horſes for others, to be inſerted.

IX. Provided always, and be it further enacted, That in the Certificate of the Commanding Officer of the Corps or Troop in which any ſuch Perſon as aforeſaid ſhall ſerve, not only the ſeveral Perſons who ſhall ſerve, but alſo the ſeveral Perſons who ſhall furniſh any Horſes, Mares, or Geldings, for any other Perſons ſerving in any ſuch Corps, ſhall be inſerted; and that Affidavits of the ſeveral Perſons ſerving in ſuch Corps, for whom any Horſes, Mares, or Geldings, ſhall be furniſhed, declaring by whom reſpectively the ſame are furniſhed, ſhall in every ſuch Caſe be annexed to ſuch Certificate.

Perſons keeping Male Servants, &c. in the Year ending *April 5*, 1798, by *June* 30, 1798, to make out Liſts in the Forms preſcribed in the annexed Schedule, containing certain Particulars.

X. And be it further enacted, That every Perſon who ſhall have retained or employed any Male Servant or Servants, or kept any Carriage, Horſe, Mule, or Dog, in the Courſe of the Year ending on the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, ſhall, on or before the Thirtieth Day of *June* One thouſand ſeven hundred and ninety-eight, without any previous Notice for that Purpoſe, cauſe to be prepared true and particular Liſts in Writing, ſigned by ſuch Perſon, or on his or her Behalf, which Liſts ſhall ſeverally be made out in the Forms preſcribed in the Schedule annexed to this Act, and ſhall contain the Pariſh or Place, and Pariſhes or Places, where ſuch Perſon ſhall reſide; and One of ſuch Liſts ſhall alſo contain the greateſt Number of Male Servants retained or employed by ſuch Perſons at any Time in the Courſe of the Year ending on the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, in any of the Capacities mentioned in an Act, paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, and charged with any Duty by the ſaid Act; another of the ſaid Liſts ſhall contain the greateſt Number of Carriages mentioned or deſcribed in another Act, paſſed in the ſaid Twenty-fifth Year of the Reign of His preſent Majeſty, kept by ſuch Perſon at any One Time within the like Period, and charged with

with any Duty by the ſaid Act laſt-mentioned, diſtinguiſhing the Number of ſuch Carriages with Four Wheels from the Number of ſuch Carriages with leſs than Four Wheels, and alſo from the Number of ſuch Carriages liable as Taxed Carts; another of the ſaid Liſts ſhall contain the greateſt Number of Horſes, Mares, or Geldings, mentioned or deſcribed in an Act, paſſed in the Twenty-fourth Year of the Reign of His preſent Majeſty, kept by ſuch Perſon at any One Time for any the Uſes and Purpoſes in the ſaid Act mentioned, within the like Period, and charged with any Duty by the ſaid Act; another of ſuch Liſts ſhall contain the greateſt Number of Horſes, Mares, or Geldings, mentioned or deſcribed in an Act, paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, and charged with any Duty by the ſaid Act, and alſo the greateſt Number of Mules kept by ſuch Perſon at any One Time within the like Period; and another Liſt ſhall contain the greateſt Number of Dogs kept by ſuch Perſon within the like Period, diſtinguiſhing therein any Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, from any other Dog, where One Dog only ſhall be kept by ſuch Perſon; and every ſuch Perſon reſiding within the Limits of the City of *London*, the City or Liberty of *Weſtminſter*, the Weekly Bills of Mortality, the Pariſhes of *Saint Mary-le-Bone*, or *Saint Pancras*, in the County of *Middleſex*, or the Borough of *Southwark*, in the County of *Surrey*, ſhall, within the Period before preſcribed, cauſe ſuch Liſts to be delivered at the Chief Office of the Commiſſioners for the Affairs of Taxes, or to ſuch Perſon or Perſons, and at ſuch Place or Places, as the ſaid Commiſſioners ſhall appoint; and every ſuch Perſon reſiding in any Part of *Great Britain*, without the Limits aforeſaid, ſhall cauſe ſuch Liſts to be delivered to the Surveyor of the ſaid Rates and Duties for the Diſtrict where ſuch Perſon ſhall reſide, or to ſuch other Perſon or Perſons, and at ſuch Place or Places, within ſuch Diſtrict, as the ſaid Surveyor, with the Approbation of the ſaid Commiſſioners for the Affairs of Taxes, or any Three or more of them, ſhall appoint; and every ſuch Perſon ſhall be liable to be aſſeſſed and charged, for the Year in which ſuch Liſt ſhall or ought to be delivered, according to the greateſt Number of ſuch Servants, Carriages, Horſes, (Mares or Geldings), Mules, and Dogs, retained, employed, kept, or uſed as aforeſaid, by ſuch Perſon within the Period in ſuch Liſt mentioned; and if any Perſon required by this Act to deliver ſuch Liſt as aforeſaid, ſhall neglect to deliver any ſuch Liſt, or ſhall wilfully omit any Deſcription which ought to be contained therein according to this Act, he or ſhe ſo offending ſhall forfeit and pay the Sum of Fifty Pounds.

To whom Liſts are to be delivered.

Aſſeſſment to be for the greateſt Number of Servants, &c. kept within the Year.

50 *l.* Penalty for not delivering Liſts, &c.

XI. Provided always, That no Perſon ſhall be compelled to travel, for the Delivery of any Liſt, in purſuance of this Act, to a greater Diſtance from the Place of his or her Habitation than Ten Miles, or to the Market Town neareſt thereto.

Perſons not compellable to travel more than 10 Miles to deliver Liſts.

XII. And be it further enacted, That every Perſon who, from and after the Fifth Day of *April* One thouſand ſeven hundred and ninety-eight, ſhall begin to retain or employ any ſuch Male Servant, or keep or uſe any ſuch Carriage, Horſe, Mule, or Dog, (ſuch Servant, Carriage, Horſe, Mule, or Dog, not being in the Place or Stead of any former One liable to the like Duty), ſhall, within Twenty Days after he or ſhe ſhall begin to retain or employ ſuch Servant, or to keep or uſe ſuch Carriage, Horſe, Mule, or Dog, cauſe Notice thereof to be given at the Chief Office of the ſaid Commiſſioners or Surveyors for the Diſtrict, as the Caſe ſhall require, and of the Number of ſuch Servants, Carriages, Horſes,

Perſons beginning, after *April* 5, 1798, to keep Male Servants, &c. within 20 Days to give a Notice containing certain Particulars;

Horſes, Mules, and Dogs, and the Pariſh or Place where ſuch Perſon ſhall reſide, deſcribing in ſuch Notice every Servant retained or employed by ſuch Perſon by his proper Name, and the ſeveral Capacities in which ſuch Servants reſpectively ſhall be retained or employed, and alſo deſcribing every ſuch Carriage by its uſual Name and Deſcription, diſtinguiſhing the Number of Wheels belonging to each ſuch Carriage, and alſo diſtinguiſhing each ſuch Carriage liable as a Taxed Cart, and alſo deſcribing every ſuch Horſe, Mare, or Gelding, diſtinguiſhing the Horſes mentioned or deſcribed in the ſaid Act paſſed in the Twenty-fourth Year of the Reign of His preſent Majeſty, from the Horſes mentioned or deſcribed in the ſaid Act paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, and alſo deſcribing every Mule or Dog kept by ſuch Perſon, diſtinguiſhing the Kind of Dog, where One Dog only ſhall be kept by ſuch Perſon as aforeſaid; and if any Perſon required by this Act to deliver ſuch Liſt as laſt aforeſaid ſhall neglect to deliver any ſuch Liſt, or ſhall wilfully omit any Deſcription which ought to be contained therein, according to this Act, he or ſhe ſo offending ſhall forfeit and pay the Sum of Fifty Pounds.

50*l.* Penalty for Default.

Perſons having divers Places of Reſidence, to deliver Liſts at each where he intends to pay Duty for any Servants, *etc.* containing the whole Number kept, *&c.*

XIII. And be it further enacted, That every Perſon required by this Act to deliver ſuch Liſt as aforeſaid, having divers Places of Reſidence as aforeſaid, ſhall be obliged to deliver ſuch Liſt at each of ſuch Places of Reſidence where ſuch Perſon intends to pay the Duties for any ſuch Servants, Carriages, Horſes, (Mares or Geldings), Mules, or Dogs, and to inſert in every ſuch Liſt the whole Number of Servants retained or employed by ſuch Perſon, and of Carriages, Horſes, Mares, or Geldings, Mules, and Dogs, kept by ſuch Perſon within the Kingdom of *Great Britain*; and ſhall alſo, in every ſuch Liſt, ſpecify the particular Number of each Deſcription reſpectively intended to be paid for within the Limits of the Diſtrict where ſuch Liſt ſhall be delivered; and ſhall alſo at the ſame Time make his or her Declaration, to be inſerted in ſuch Liſt, and ſigned by him or her, ſpecifying the particular Counties or County, and Pariſhes or Pariſh, wherein each ſuch Place of his or her Reſidence is ſituate, and alſo the particular Counties or County, and Pariſhes or Pariſh, wherein any of his or her Servants, Carriages, Horſes, Mares, or Geldings, Mules, or Dogs, are kept, and the reſpective Numbers of each Deſcription kept in ſuch Pariſhes or Places reſpectively, and where the ſame, or any of them, are intended to be paid for, if the ſame, or any of them, are intended to be paid for at any other of thoſe Pariſhes or Places reſpectively, than the Pariſh or Place where ſuch Liſt ſhall be delivered or given as aforeſaid, on Pain that every Perſon offending in any of the Particulars before-mentioned ſhall, for every ſuch Offence, forfeit and pay the Sum of Fifty Pounds.

50*l.* Penalty for Defaults.

Perſons to deliver, between *April* 5, and *May* 30, yearly, Liſts of the greateſt Number of Servants, *etc.* kept at One Time in the Year in which former Liſts were delivered.

XIV. And be it further enacted, That every Perſon liable to deliver any ſuch Liſt as aforeſaid, ſhall, yearly, (that is to ſay), between the Fifth Day of *April* and the Thirtieth Day of *May*, in every Year, after ſuch Perſon ſhall have delivered ſuch Liſt, or ought ſo to have done, in purſuance of this Act, and he and ſhe is hereby required to cauſe to be prepared, and to be delivered at One of the reſpective Offices before-mentioned, as the Caſe ſhall require, a true and particular Liſt of the greateſt Number of ſuch Servants retained or employed, and of Carriages, Horſes, Mules, and Dogs, kept by ſuch Perſon at any One Time in the Courſe of the Year in which the former Liſt was delivered, or ought to have been ſo delivered as aforeſaid, which Liſts ſhall be prepared in the Forms before pre-

ſcribed, and according to the Directions of this Act in reſpect thereof, and ſhall renew the ſame in the ſame Manner in every Year, ſo long as ſuch Perſon ſhall be liable to the ſaid Rates and Duties, or any of them, on Pain that every Perſon offending in any of the ſaid Particulars laſt-mentioned, ſhall forfeit and pay the Sum of Fifty Pounds.

50*l.* Penalty for Default.

XV. And be it further enacted, That every Perſon who ſhall deliver any ſuch Liſt duly prepared and filled up, according to the Directions of this Act, to the Surveyor or Inſpector, or other Perſon to be appointed by the Commiſſioners for the Affairs of Taxes, ſhall be entitled to receive, from the Perſon to whom ſuch Liſt ſhall be delivered in purſuance of this Act, an indented Receipt ſigned by ſuch Surveyor or Inſpector, or other Perſon aforeſaid, acknowledging the Delivery of a Liſt from the Perſon by or on whoſe Behalf the ſame ſhall be prepared as aforeſaid, which Receipt ſhall be made out in the Form in the Schedule to this Act annexed; and the ſame ſhall be received and taken as Proof of the Delivery of a Liſt in purſuance of this Act, in any Court, or before any Perſon or Perſons, and in all Caſes whatever; and if any Perſon receiving any ſuch Liſt under the Authority of this Act, ſhall neglect or refuſe to deliver an indented Receipt as hereby is directed, every ſuch Perſon ſhall forfeit the Sum of Twenty Pounds.

Perſons delivering Liſts to receive Receipts for them in the Form in the annexed Schedule.

20*l.* Penalty on not delivering Receipts.

XVI. Provided always, and be it further enacted, That the Penalty by this Act impoſed, for omitting in the Liſt hereby required to be delivered, any Servants, Carriages, Horſes, Mules, or Dogs, which ought to have been returned as aforeſaid, ſhall not be ſued or proſecuted for, againſt any Perſon or Perſons whatever, in any Caſe where ſuch Perſon or Perſons, before the Commencement of ſuch Suit or Proſecution, ſhall have been ſurcharged and aſſeſſed in double the Duty hereby granted for ſuch Servants, Carriages, Horſes, Mules, or Dogs.

Penalty for Omiſſions in Liſts not to be ſued for where the Parties have been ſurcharged previous to Suits.

XVII. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to vary the Regulations contained in any Act or Acts of Parliament reſpecting the Liſts required to be delivered to the Aſſeſſor or Aſſeſſors of any Pariſh or Place.

Act not to vary Regulations of Acts reſpecting Delivery of Liſts to Aſſeſſors.

XVIII. And be it further enacted, That every Inhabitant Houſeholder of any Houſe in which there ſhall be any Lodger or Inmate reſiding therein, keeping any Servant, or any Carriage, Horſe, Mule, or Dog, liable to any of the ſaid Duties, ſhall, from Time to Time, enter into a Book an Account of every Servant, and of every Carriage, Horſe, Mule, or Dog, belonging to ſuch Lodger or Inmate; and every Livery Stable Keeper or other Perſon receiving any Horſes or Carriages to ſtand at Livery, or delivered to him or her to be kept, ſhall alſo from Time to Time enter into a Book an Account of every Horſe or Carriage ſtanding at Livery, or kept by him or her as aforeſaid; and every Perſon hereby required to enter and keep ſuch Account ſhall, within Twenty Days after the Fifth Day of *July* and the Tenth Day of *October* One thouſand ſeven hundred and ninety-eight, and within Twenty Days after the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* in every ſubſequent Year, deliver a Liſt in Writing of every ſuch Lodger or Inmate reſiding in the Houſe of every ſuch Houſeholder, and of every Proprietor of any Carriage, Horſe, or Mule, ſtanding at Livery, or delivered to ſuch Stable Keeper or other Perſon to be kept as aforeſaid; and every ſuch Liſt to be delivered by ſuch Houſeholder

Houſeholders to enter in a Book Account of Servants, &c. kept by Lodgers, and Livery Stable Keepers of Horſes or Carriages ſtanding at Livery, and to deliver Liſts containing certain Particulars.

holder ſhall, to the beſt of his or her Knowledge or Belief, expreſs the Chriſtian and Surname of every ſuch Lodger or Inmate, and alſo of every Servant; and every ſuch Liſt to be delivered by ſuch Stable Keeper or other Perſon aforeſaid, ſhall, to the beſt of his or her Knowledge or Belief, expreſs the Chriſtian and Surname of the Proprietor of every ſuch Carriage, Horſe, or Mule; and every ſuch Liſt ſhall alſo contain the greateſt Number of Servants, Carriages, Horſes, Mules, and Dogs, which any ſuch Lodger or Inmate, or any ſuch Proprietor, ſhall have retained or kept in the Dwelling Houſe or Premiſes of ſuch Houſeholder, Stable Keeper, or other Perſon, to the beſt of his or her Knowledge or Belief; and if any Inhabitant Houſeholder, or any Stable Keeper, or other Perſon aforeſaid, ſhall neglect to keep ſuch Account, or to deliver ſuch laſt-mentioned Liſt, or ſhall wilfully omit any Deſcription which ought to be contained therein, he or ſhe ſo offending, ſhall forfeit and pay the Sum of Fifty Pounds.

Perſons who have returned Blank Liſts filled up not liable to deliver others.

XIX. Provided always, That all Perſons who ſhall have returned the Blank Liſts delivered to them by the Pariſh Aſſeſſors, filled up according to the Directions of this Act, with the greateſt Number of Servants, Carriages, Horſes, Mules, and Dogs, retained by them, or by Perſons lodging in their Houſes, ſhall not be liable to prepare and deliver in the Liſts above mentioned.

Monies to be paid into the Exchequer.

XX. And be it further enacted, That all the Monies ariſing by the ſaid Rates and Duties 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.

Duties to be entered in the Books in the Office of the Auditor in certain Proportions.

XXI. And whereas by divers of the ſaid Acts for granting ſeveral of the ſaid Duties hereby repealed, it was provided, that during the Space of Ten Years then next enſuing, there ſhould be provided and kept, in the Office of the Auditor of the Receipt of Exchequer, a Book or Books, in which all the Monies ariſing from the ſaid reſpective Duties ſhould, together with ſuch other Duties which were reſpectively granted for the Purpoſe of making a permanent Addition to the Publick Revenue, and of defraying any increaſed Charge occaſioned by certain Loans made and Stock created by Authority of Parliament, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever; be it therefore further enacted, That during the Remainders of the reſpective Periods of Ten Years, to be computed from the reſpective Times of granting ſuch of the ſaid Duties as aforeſaid, there ſhall be ſeparately entered in the Books provided and kept in the ſaid Office of the Auditor of the ſaid Receipt, for the Purpoſes aforeſaid, at the End of every Quarter of a Year, ending the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *June*, and the Tenth Day of *October*, yearly, the Proportions herein-after mentioned of the ſaid Duties hereby granted for the Purpoſe of ſupplying the ſeveral Accounts of the ſaid Rates and Duties hereby repealed; (that is to ſay), there ſhall be reſerved in the Conſolidated Fund, for the general Account exiſting prior to the Fifth Day of *April* One thouſand ſeven hundred and ninety-three, out of the Duties hereby granted on Male Servants, One Fourth Part of the Sum of Ninety-three thouſand Pounds; out of the Duties hereby granted on Carriages, One Fourth Part of the Sum of Two hundred thouſand Pounds; and out of the

Duties

Duties hereby granted on Horſes uſed for the Purpoſe of riding, or for the Purpoſe of drawing certain Carriages, One Fourth Part of the Sum of One hundred and ſix thouſand Pounds, being reſpectively the Annual Average Amounts, for Three Years preceding the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, of the Rates and Duties on Male Servants, Carriages, and Horſes, uſed for the Purpoſes aforeſaid, hereby repealed; and that after reſerving ſuch Fourth Part of the ſaid ſeveral Sums of Money, ariſing from the ſaid reſpective Duties, the Remainder thereof, and alſo all other Monies ariſing from the Duties hereby granted, ſhall, at the End of each ſuch Quarter, be entered in the ſeparate Accounts directed to be kept at the Office of the ſaid Auditor, in the Proportions herein-after preſcribed; (that is to ſay), in the ſeparate Account directed to be kept by ſeveral Acts, paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, the Sum of Nine thouſand three hundred and thirty Pounds out of the ſaid Duties on Male Servants, the further Sum of Twenty thouſand Pounds out of the ſaid Duties on Carriages, and the further Sum of Ten thouſand ſix hundred Pounds out of the ſaid Duties on Horſes uſed for the Purpoſes aforeſaid, being reſpectively the Amounts of Ten Pounds *per Centum*, granted on the Produce of the ſaid Duties on ſuch Male Servants, Carriages, and Horſes, hereby repealed, by certain Acts paſſed in the ſaid Thirty-fourth Year of the Reign of His preſent Majeſty; and in the ſeparate Account directed to be kept by ſeveral Acts paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, the Sum of Nine thouſand three hundred and thirty Pounds out of the ſaid Duties on Male Servants, and the further Sum of Twenty thouſand Pounds out of the ſaid Duties on Carriages, being reſpectively the Amounts of Ten Pounds *per Centum* granted on the Produce of the ſaid Duties on ſuch Servants and Carriages, by certain Acts paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty; the further Sum of One hundred and ſix thouſand Pounds out of the ſaid Duties on Horſes uſed for the Purpoſes aforeſaid, being the eſtimated Produce for One Year, ending the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven, according to the ſaid Average Amount for Three Years, of the former Duties on ſuch Horſes; the further Sum of Ninety-five thouſand Pounds out of the ſaid Duties on other Horſes and Mules, being the actual Produce thereof for One Year, ending on the Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven; and the further Sum of Seventy thouſand Pounds out of the ſaid Duties on Dogs, being the actual Produce thereof for One Year, ending on the ſaid Fifth Day of *April* One thouſand ſeven hundred and ninety-ſeven; and on the ſeparate Account directed to be kept as aforeſaid, by ſeveral Acts paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, the Remainder of the Rates and Duties by this Act granted, as the ſame ſhall reſpectively ariſe at the End of each ſuch Quarter.

Application of Penalties ſued for within Six Months.

XXII. And be it further enacted, That One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed ſhall, if ſued for within the Space of Six Calendar Months from the Time of ſuch Penalties or Forfeitures being incurred, be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and which ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England*, or in His Majeſty's

Court of Exchequer in *Scotland*, for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoin, Protection, Privilege, Wager of Law, nor more than One Imparlance ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General in *England*, or His Majeſty's Advocate in *Scotland*, in caſe it ſhall appear to his Satisfaction that any Penalty or Forfeiture was incurred without Intention of Fraud, to ſtay all further Proceedings, by entering a *Noli proſequi*, or otherwiſe, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

Attorney General in *England*, and His Majeſty's Advocate in *Scotland*, may ſtay Proceedings.

Recovery and Application of Penalties not ſued for in Six Months.

XXIII. Provided always, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch Penalty or Forfeiture ſhall be afterwards recoverable, except in the Name of His Majeſty's Attorney General in *England*, and of His Majeſty's Advocate in *Scotland*, by Information in the Court of Exchequer in *England* or *Scotland* reſpectively, in which Caſe the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures, incurred as aforeſaid, belonging to His Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of ſuch Perſon or Perſons as the Commiſſioners for the Affairs of Taxes ſhall appoint to receive the ſame, to the Uſe of His Majeſty; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Reward as they ſhall think fit, not exceeding One Moiety of ſuch Penalty or Forfeiture ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Penalties to His Majeſty to be paid as the Commiſſioners of Taxes ſhall appoint, *etc.*

Limitation of Actions.

XXIV. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Six Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue, and give this Act and the Special Matter in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit after the Defendant or Defendants ſhall have appeared, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

Act may be altered or repealed this Seſſion.

XXV. And be it further enacted, That this Act may be varied, altered, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

SCHEDULE.

SCHEDULE A.

A SCHEDULE of the Rates and Duties payable for every MALE SERVANT retained or employed by any Perſon or Perſons in the ſeveral Capacities referred to in the Act.

NUMBER of SERVANTS.	DUTIES payable for each Servant.		
	£.	s.	d.
For One ſuch Servant and no more	1	10	—
For Two ſuch Servants and no more	2	2	—
For Three and not more than Four ſuch Servants	2	14	—
For Five and not more than Seven ſuch Servants	3	6	—
For Eight ſuch Servants and no more	3	12	—
For Nine ſuch Servants and no more	3	18	—
For Ten ſuch Servants and no more	4	4	—
And for Eleven ſuch Servants and upwards	4	16	—
For every ſuch Servant retained and employed by any Male Perſon never having been married	1	10	—

The ſaid Rates and Duties to be paid by the Maſter or Miſtreſs of ſuch Servants, and not to extend to any Male Servant retained or employed ſolely for the Purpoſes of Huſbandry, or Manufactures, or of any Trade or Calling by which the Maſter or Miſtreſs of ſuch Servant earns a Livelihood; and to be ſubject to all other the Exemptions contained in any Act or Acts in Force.

SCHEDULE

SCHEDULE B.

A SCHEDULE of the Rates and Duties payable for every CARRIAGE of the ſeveral Deſcriptions herein-after mentioned, kept by any Perſon or Perſons.

NUMBER of CARRIAGES.	DUTIES payable for each Carriage. £.	s.	d.
For One ſuch Carriage with Four Wheels and no more	9	12	—
For Two ſuch Carriages with Four Wheels and no more	10	4	—
For Three ſuch Carriages with Four Wheels and no more	11	4	—
For Four ſuch Carriages with Four Wheels and no more	11	8	—
For Five ſuch Carriages with Four Wheels and no more	11	11	—
For Six ſuch Carriages with Four Wheels and no more	11	12	—
For Seven ſuch Carriages with Four Wheels and no more	11	13	6
And for Eight ſuch Carriages with Four Wheels and upwards	11	14	—

The ſaid Rates and Duties to be charged for every Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe Marine, Chaiſe with Four Wheels, or Caravan with Four Wheels, or any Number thereof, by whatſoever Name or Names the ſame may be called or known, kept by any Perſon or Perſons for his or their own Uſe, or to let out to Hire, except as herein-after mentioned; and to be ſubject to all the Exemptions contained in any Act or Acts in Force.

For every ſuch Carriage with Four Wheels let to Hire for the Purpoſe of travelling Poſt for a Day, or any leſs Period of Time, or by the Mile, or from Stage to Stage, by any Poſtmaſter, Innkeeper, or other Perſon duly licenſed to let Poſt Horſes by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, or Paper, and whereon the Name or Names, and Place of Abode of the Perſon or Perſons ſo licenſed ſhall be marked or painted, according to the Directions of the Act in that Caſe made and provided; and for every 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 the ſaid laſt-mentioned Commiſſioners	8	8	—
For every ſuch Carriage with leſs than Four Wheels	4	4	—

The ſaid laſt-mentioned Rate and Duty to be charged on every Calaſh, Chaiſe, or Chair, with leſs than Four Wheels, or by whatſoever other Name or Names ſuch Carriage may be called or known, kept by any Perſon or Perſons for his, her, or their own Uſe, or to let out to Hire, to be paid by the Perſon or Perſons keeping or uſing ſuch Carriages; and to be ſubject to all the Exemptions contained in any Act or Acts in Force.

SCHEDULE C.

A SCHEDULE of the Rates and Duties payable for all HORSES, MARES, and GELDINGS, kept and uſed by any Perſon or Perſons for the Purpoſe of riding, or for the Purpoſe of drawing any Carriage chargeable with Duty by this Act.

Number of Horſes, Mares, or Geldings.	DUTIES payable for each Horſe, Mare, or Gelding.		
	£.	s.	d.
For One ſuch Horſe, Mare, or Gelding, and no more	1	4	—
For Two ſuch Horſes, Mares, or Geldings, and no more	1	16	—
For Three ſuch Horſes, Mares, or Geldings, and no more	2	2	—
For Four ſuch Horſes, Mares, or Geldings, and no more	2	5	—
For Five ſuch Horſes, Mares, or Geldings, and no more	2	6	—
For Six ſuch Horſes, Mares, or Geldings, and no more	2	10	—
For Seven, and not more than Eight ſuch Horſes, Mares, or Geldings	2	11	—
For Nine ſuch Horſes, Mares, or Geldings, and no more	2	11	6
For Ten and not more than Twelve ſuch Horſes, Mares, or Geldings	2	12	—
For Thirteen and not more than Sixteen ſuch Horſes, Mares, or Geldings	2	12	6
For Seventeen ſuch Horſes, Mares, or Geldings, and no more	2	13	—
For Eighteen ſuch Horſes, Mares, or Geldings, and no more	2	13	6
For Nineteen ſuch Horſes, Mares, or Geldings, and no more	2	14	—
For Twenty ſuch Horſes, Mares, or Geldings, or upwards	2	15	—

The ſaid Rates and Duties to be paid by the Perſon or Perſons keeping and uſing the ſaid Horſes, Mares, or Geldings, and to be ſubject to all the Exemptions contained in any Act or Acts in Force.

SCHEDULE D.

A SCHEDULE of the Rates and Duties payable for HORSES, MARES, and GELDINGS, not charged with any Duty, according to Schedule C. and alſo on Mules.

Number of Horſes, Mares, or Geldings, or Mules.	DUTIES payable for each Horſe, Mare, or Gelding, or Mule.
	£. s. d.
For each Horſe, Mare, or Gelding, kept by any Perſon, and not charged with any Duty, according to Schedule C. as aforeſaid, and for each Mule — —	— 6 —

The ſaid Rate or Duty to be paid by the Perſon or Perſons keeping ſuch Horſes, Mares, Geldings, or Mules, and to be ſubject to all the Exemptions contained in any Act or Acts in Force, and not to be charged for any Mule which ſhall not have been uſed, nor for any Horſe, Mare, or Gelding, of any Perſon duly licenſed to keep a publick Stage Coach or Diligence, uſed and employed ſolely by ſuch Perſon in drawing ſuch Stage Coach or Diligence.

SCHEDULE E.

A SCHEDULE of the Rates and Duties payable for every DOG of the ſeveral Deſcriptions herein-after mentioned, kept by or for the Uſe of any Perſon or Perſons.

NUMBER of DOGS.	DUTIES payable for each Dog.
	£. s. d.
For every Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, and for every Dog of whatever Deſcription or Denomination the ſame may be, where any Perſon ſhall keep Two or more Dogs	— 6 —
For any Dog (not being a Greyhound, Hound, Setting Dog, Spaniel, Lurcher, or Terrier), kept by or for the Uſe of any Perſon inhabiting a Dwelling-houſe, aſſeſſed to any of the Duties on Houſes, Windows, or Lights, or on Inhabited Houſes, where One ſuch Dog and no more ſhall be kept by or for the Uſe of ſuch Perſon – – – –	— 4 —

The ſaid Rates and Duties to be paid by the Perſons reſpectively keeping ſuch Dogs, or for whoſe Uſe the ſame ſhall be kept, and to be ſubject to all the Exemptions contained in any Act or Acts in Force; and alſo to the Regulations contained in an Act, paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty, authorizing a Compoſition to be made in reſpect to Hounds kept by any Perſon, on Payment yearly of the Sum of Twenty-four Pounds, inſtead of the Sum therein mentioned.

SCHEDULE F.

A. N°

County of

Pariſh of

Surveyor.

The ACCOUNT of the greateſt Number of Servants, Carriages, Horſes, Mules, and Dogs, which have been kept at any One Time between the Day of *April* and the Day of *April* by me of and alſo the ſeveral other Places of my Reſidence where I am or ought to be aſſeſſed to the Duties on Inhabited Houſes, or on Windows or Lights, or on any of the Duties before mentioned; *videlicet*, *

Places where the Duties are to be paid, with the Number againſt each.	Servants.	Four Wheel Carriages.	Two Wheel Carriages	Horſes for riding, or for drawing Carriages.	Other Horſes.	Horſes exempted.	Mules.	Dogs.	Taxed Carts.
In the above Pariſh - -									
Other Places, *videlicet*;									
Pariſh of County of									
D° D°									
D° D°									
D° D°									
Total -									

Witneſs my Hand this Day of

* If either be in a City or Town, then the Number of the Houſe and the Street muſt be inſerted.

A. N°

County of

Pariſh of

Surveyor.

Received this Day of of the above Pariſh, the Liſt of Servants, Carriages, Horſes, Mules, and Dogs, correſponding with the Letter and Number in this Receipt, for

Surveyor.

Witneſs my Hand

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1798.