ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

C A P. LXXX.

An Act to explain and amend an Act of the present Session of Parliament, intituled, *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.*

[28th *June* 1798.]

Preamble.

38 *Geo.* III, Cap. 41, recited,

WHEREAS by an Act, passed in the present Session of Parliament, intituled, *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,* the substituted Duties upon Male Servants are directed not to extend to any Male Servant retained or employed solely for the Purposes of any Trade or Calling by which the Master or Mistress of such Servant earns a Livelihood: And whereas Doubts may arise whether the Masters or Mistresses of Waiters hereinafter mentioned are thereby exempted from the said Duties: May it therefore please 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 the substituted Duties granted by the said Act shall extend to and be payable for all Waiters in Taverns, Coffee Houses, Inns, Alehouses, or any other Houses licensed to sell Wine, Ale, or other Liquors by Retail, except

and the substituted Duties thereby granted to extend to Waiters in Taverns, *&c.* except occasional Ones.

occaſional Waiters; any Thing in the ſaid Act contained to the contrary thereof notwithſtanding.

Batchelors to pay an additional annual Duty of 1*l.* 10*s.* for each Male Servant.

II. And whereas Doubts have ariſen whether the Duties impoſed by the ſaid recited Act on Male Perſons never having been married, in reſpect of their Servants, are to be charged in addition to any other Duties to which ſuch Male Perſons may be liable in reſpect of ſuch Servants; be it therefore enacted, That every Male Perſon never having been married, who ſhall retain or employ any Male Servant in any of the ſeveral Capacities referred to by the ſaid Act, ſhall be charged with the reſpective Duties to which any other Perſon or Perſons may be charged, and alſo with the additional yearly Sum of One Pound and Ten Shillings, in the ſaid Act mentioned, for every ſuch Male Servant retained and employed by ſuch Male Perſon never having been married.

Duties to be charged as the ſubſtituted Duties.

III. And be it further enacted, That the Duties to be charged by virtue of this Act ſhall be charged, raiſed, levied, collected, and paid, by the ſame Perſons, and under the ſame Powers, and in like Manner in all Reſpects, as the ſubſtituted Duties charged by virtue of the ſaid Act are directed to be charged, raiſed, levied, collected, and paid.

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