ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXXI.

An Act for transferring the Receipt and Management of the Duties on Licences for using or exercising the Trade and Business of an Horse Dealer, from the Commissioners of Stamps to the Commissioners for the Affairs of Taxes; and also for making further Provisions in respect to the said Duties so transferred. [27th *June* 1801.]

WHEREAS by an Act, passed in the Twenty-fourth Year of the Reign of His present Majesty, certain Stamp Duties were granted in *Great Britain* on Licences issued for using and exercising the Trade of an Horse Dealer, and placed under the Management of the Commissioners for the Time being, appointed to manage the Duties charged on Stamped Vellum, Parchment, and Paper, which Duties have been further regulated by an Act passed in the Twenty-ninth Year of the Reign of His present Majesty: And whereas it is expedient that the said Duties should be repealed, and other Duties should be granted in lieu thereof, to be placed under the Management of the Commissioners for the Affairs of Taxes, under the Provisions of this Act; 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, from and after the Fifth Day of *April* One thousand eight hundred and one in *England*, and from and after the Twenty-fourth Day of *May* One thousand eight hundred and one in *Scotland*,

Preamble. 24 *Geo.* III. Sess. 2. Cap. 31. and 29 *Geo.* III. Cap. 49. recited.

After *April* 5, 1801, in *England*, and *May*, 24, 1801, in *Scotland*,

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the Duties granted by first recited Act, and all Regulations concerning them, shall cease, except as to Arrears, *etc.*

Scotland, the Duties granted by the said first-recited Act, and all the Regulations contained in the said last-recited Act, or in any other Act concerning the said Duties on Licences as aforesaid, shall cease and determine, save and except in all Cases relating to the demanding, recovering, receiving, or paying, any Arrears of Duties by the said first-recited Act granted, which on the respective Days before mentioned shall have remained unpaid in *England* and *Scotland* respectively; and the several Clauses, Provisions, Matters, and Things relating to the due paying, receiving, and recovering the same, save also and except the paying and accounting for the Duties received since the Fifth Day of *April* One thousand eight hundred and one, by virtue of the said first-recited Act.

After *April* 5, 1801, in *England*, and *May* 24, 1801, in *Scotland*, Horse Dealers in *Great Britain* shall pay the annual Duties herein specified.

II. And be it further enacted, That, from and after the said Fifth Day of *April* One thousand eight hundred and one in *England*, and from and after the said Twenty-fourth Day of *May* One thousand eight hundred and one in *Scotland*, in lieu and instead of the Duties on Licences to use or exercise the Trade of an Horse Dealer, by this Act repealed, there shall be assessed, raised, and levied, to and for the Use of His Majesty, His Heirs and Successors, upon every Person who shall use or exercise the Trade and Business of an Horse Dealer within the Cities of *London* and *Westminster*, and the Liberties of the same respectively, the Parishes of *Saint Mary-le-bone* and *Saint Pancras* in the County of *Middlesex*, the Weekly Bills of Mortality, or the Borough of *Southwark* in the County of *Surrey*, the Annual Rate or Duty of Ten Pounds, and upon every Person who shall use or exercise the Trade and Business of an Horse Dealer in any other Part of *Great Britain*, the annual Rate or Duty of Five Pounds.

Duties in *England*, to commence from *April* 5, 1801, to be assessed for a Year, and paid on *Sept.* 20 yearly;

III. And be it further enacted, That the First Assessment to be made of the Rate or Duty for using or exercising the Trade and Business of an Horse Dealer in *England*, shall commence from and after the Fifth Day of *April* One thousand eight hundred and one, and shall be made for One whole Year, at the Rate herein-before mentioned, and shall be paid on the Twentieth Day of *September* in every Year, the First Payment to be made on the Twentieth Day of *September* One thousand eight hundred and one.

and in *Scotland*, to be assessed for a Year from *Whitsunday*, and paid by *March* 25.

IV. And be it further enacted, That every Assessment of the said Duty to be made in *Scotland*, shall be made for One whole Year from the Term of *Whitsunday* in every Year, and shall be paid yearly, on or before the Twenty-fifth Day of *March* in every Year; the First Payment thereupon to be made on the Twenty-fifth Day of *March* One thousand eight hundred and two.

Persons who shall have already paid the Duties, and shall be assessed under this Act, shall be repaid such a Proportion thereof from the Stamp Office as shall prevent a double Payment.

V. Provided always, That all Persons who shall have already paid the Duty on any Licences, to use and exercise the Trade and Business of Horse Dealers, and in force at the Time of passing this Act, and shall be assessed under this Act from the Fifth Day of *April* One thousand eight hundred and one in *England*, and the Twenty-fourth Day of *May* One thousand eight hundred and one in *Scotland*, shall, after paying the said First Assessment, be entitled to receive from the Commissioners of Stamps, or the Receiver General of Stamp Duties, or any Officer appointed by the said Commissioners, out of any Monies arising from the Duties hereby repealed,

repealed, ſuch a Proportion of the Duties already paid as ſhall be neceſſary to prevent a double Payment of the ſaid Duties for the Period elapſed, or to elapſe between the ſaid Fifth Day of *April* One thouſand eight hundred and one, and the Expiration of ſuch Licences reſpectively; for which Purpoſe the ſaid Commiſſioners of Stamps are hereby required to make ſuch Orders in reſpect to the Time and Manner of ſuch Re-payments, as to them ſhall appear beſt calculated to effectuate the Intention of this Act, and to prevent a double Charge.

Commiſſioners for Taxes to be the Commiſſioners for executing this Act, *etc.*;

VI. And be it further enacted, That the Commiſſioners authorized or appointed, or who ſhall hereafter be authorized or appointed to put in Execution the ſeveral Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, ſhall be Commiſſioners for executing this Act, and the Powers herein contained or hereby directed to be applied, and in all and ſingular the Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places within *Great Britain*, and ſhall proceed in the Execution of this preſent Act, in ſuch and the ſame Manner as is preſcribed by the ſaid Acts relative to the ſaid Duties; and the ſaid Commiſſioners ſhall, in all Things relative to the Duties by this Act impoſed, have the like Powers, Authorities, and Juriſdictions, in appointing Collectors, making Aſſeſſments, and in enforcing, correcting, and amending, or relieving from the ſame, as are given to them by the ſaid Acts relative to the ſaid Duties, except ſo far as any Alteration is made by this Act; and that the ſeveral Surveyors, Inſpectors, Aſſeſſors, and Collectors reſpectively appointed or to be appointed to put in Execution the ſaid ſeveral Acts relative to the ſaid Duties before-mentioned, or any of them, ſhall reſpectively be Surveyors, Inſpectors, Aſſeſſors, and Collectors, to put in Execution this Act, and ſhall reſpectively do and perform all ſuch Acts as ſhall be neceſſary for cauſing Notices to be delivered to and ſerved upon all and every the Perſons liable to the Duties hereby impoſed, at ſuch Times and in ſuch Manner as by the ſaid Acts is required in Relation to the before-mentioned Duties reſpectively, 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 above mentioned, or any of them, ſhall, and they are hereby reſpectively empowered and required, to do all other Things neceſſary for putting this Act in Execution, with relation to the ſaid 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 ſeveral Acts now in Force, relating to the ſaid Duties under the Management of the ſaid Commiſſioners for the Affairs of Taxes, or any Matters and Things reſpectively contained in any of the ſaid Acts, or any other Act relating thereto, ſo far as the ſame are or can be applied to the Duties granted by this Act, and not varied or altered by this Act.

and Duties to be aſſeſſed, *etc.* as preſcribed by any Acts in Force for aſſeſſing Duties under their Management.

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 Powers of Surcharge and Appeal from the ſame, and under the like Penalties and Forfeitures, and according to ſuch Rules, Methods, and Directions and Proviſions 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 under the Management of the Commiſſioners

ſioners for the Affairs of Taxes, as far as the ſame were in Force at and immediately before the paſſing this Act, and are ſeverally and reſpectively applicable to the Rates and Duties hereby granted, or any of them, and are not hereby altered, and all and every the Powers, Authorities, Methods, Rules, Directions, Clauſes, Matters and Things contained in any Act or Acts, in Relation to the ſaid Rates and Duties, or any of them, and in Force at and immediately before the paſſing of this Act, for the aſſeſſing, raiſing, levying, collecting, and paying the Rates and Duties under the Management of the Commiſſioners for the Affairs of Taxes, or for ſuing for or recovering the Penalties or Forfeitures therein contained, and not hereby altered, ſhall be in full Force, and be ſeverally and reſpectively duly obſerved, practiſed, and put into Execution throughout the different Parts of *Great Britain*, for the aſſeſſing, ſurcharging, raiſing, levying, collecting, and paying the ſeveral Duties by this Act granted, and for ſuing for or recovering the Penalties or Forfeitures herein contained, as fully and effectually to all Intents and Purpoſes as if the ſame Powers, Authorities, Methods, Rules, Directions, Clauſes, Matters and Things were particularly repeated and re-enacted in the Body of this Act.

Aſſeſſors to cauſe Notice to be affixed on the Doors of Churches, *etc.* requiring all Perſons to deliver Liſts, which ſhall be deemed good Service of ſuch Notice.

VIII. And be it further enacted, That the Aſſeſſors for the Time being ſhall, within Sixty Days after the paſſing of this Act, for the preſent Year ending on the Fifth Day of *April* One thouſand eight hundred and two, and for every ſubſequent Year after the ſaid Day, within Twenty-one Days after the Fifth Day of *April* in ſuch Year, cauſe general Notices to be affixed on the Doors of the Church or Chapel, and Market Houſe or Croſs (if any) of the City, Town, Pariſh, or Place for which ſuch Aſſeſſors ſhall act; and if ſuch Place ſhall not have a Church or Chapel, or Market Houſe, or Croſs, then on the neareſt Church or Chapel Door of any adjoining Pariſh, requiring all Perſons reſiding in the ſaid City, Town, Pariſh, or Place, who are by this Act required ſo to do, to make out and deliver to the reſpective Aſſeſſors, ſuch Liſts or Declarations as are herein-after required, and ſuch general Notice ſhall, from the Time when the ſame ſhall be affixed, be deemed ſufficient Notice of the Time within which the Returns before-mentioned ſhall be required to be made in each Year, to all Perſons reſiding in ſuch City, Town, Pariſh, or Place; and the affixing the ſame in the Manner before directed, ſhall be deemed good Service of ſuch Notice to all Perſons within the Limits of ſuch City, Town, Pariſh, or Place, and the ſaid reſpective Aſſeſſors ſhall cauſe the ſaid Notices from Time to Time to be replaced, if neceſſary, for the Space of Twenty-one Days before the Time required for the Delivery of ſuch Liſts or Declarations as aforeſaid; and every Perſon wilfully tearing, defacing, or obliterating any ſuch Notice ſo affixed, ſhall forfeit for every ſuch Offence a Sum not exceeding Twenty Pounds nor leſs than Five Pounds, to be recovered as any Penalty may be recovered under any Law relating to the Duties under the Management of the ſaid Commiſſioners.

Penalty for defacing Notices.

Aſſeſſors to give Notice to Horſe Dealers to produce Liſts.

IX. Provided always, and be it further enacted, That beſides ſuch general Notice as aforeſaid, the ſaid reſpective Aſſeſſors ſhall, within Sixty Days after the paſſing of this Act, for the reſpective Periods aforeſaid in which the Firſt Aſſeſſment under this Act is directed to be made, and for every ſubſequent Year after the ſaid Periods within Twenty-one Days after the Fifth Day of *April* in *England*, and Twenty-fourth Day of *May* in *Scotland* in every ſuch Year, give or leave at every Dwelling Houſe, Li-

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very Yard or Stable, where any Perſon uſing or exerciſing, or ſuppoſed to uſe or exerciſe the Trade and Buſineſs of an Horſe Dealer, ſhall reſide, or keep or have any Horſe, Mare, or Gelding, or any Horſes, Mares, or Geldings, within the Limits of the Places for which ſuch Aſſeſſors act, a Notice to and for the Occupiers thereof or Perſons keeping the ſame reſpectively, requiring ſuch Perſons reſpectively to prepare and produce within Twenty-one Days next enſuing the Day of giving ſuch Notice, a Liſt or Declaration in Writing in the Form herein-after required; and if any Perſons uſing or exerciſing the Trade and Buſineſs of an Horſe Dealer, ſhall neglect or refuſe to make out and deliver to the Aſſeſſor or Aſſeſſors a Liſt or Declaration in the Form, and within the Time herein preſcribed, after ſuch general or ſpecial Notice as aforeſaid, and as the Caſe may require, or not having made a Return within the Time herein preſcribed, ſhall afterwards uſe or exerciſe the Trade or Buſineſs of an Horſe Dealer without giving Notice thereof to the Aſſeſſor or Aſſeſſors, in order that he or ſhe may be charged to the Duties hereby granted, then and in every ſuch Caſe, he or ſhe ſhall forfeit for every ſuch Offence the Sum of Twenty Pounds, to be recovered as any other Penalty may be recovered by any Law relating to the Duties under the Management of the ſaid Commiſſioners, and ſuch Aſſeſſor or Aſſeſſors ſhall return to the Commiſſioners for executing this Act, the Names of the Perſons making ſuch Default.

Penalty of 20*l.* for not delivering Liſts to the Aſſeſſors, or trading as an Horſe Dealer without ſo doing.

X. And be it further enacted, That every Perſon uſing or exerciſing the Trade and Buſineſs of an Horſe Dealer, ſhall return a Liſt or Declaration as herein-after mentioned, in every Pariſh or Place where he or ſhe ſhall then keep or have any Horſe, Mare, or Gelding, or any Horſes, Mares, or Geldings, or ſhall have kept the ſame within the Year ending on the then preceding Fifth Day of *April* in *England*, or Twenty-fourth Day of *May* in *Scotland*, within Twenty-one Days after the affixing or delivering of ſuch Notice as aforeſaid; and every Liſt to be made out in purſuance of this Act ſhall be in Writing, and ſigned with the Name in the proper Hand Writing, and ſhall contain the Place of Abode of the Perſon returning the ſame, and alſo the Place or Places where he or ſhe doth carry on the Trade and Buſineſs of an Horſe Dealer, and alſo the greateſt Number of Horſes, Mares, and Geldings, kept by him or her within the Period of ſuch preceding Year as aforeſaid, diſtinguiſhing whether the ſame ſhall have been kept for Sale or for private Uſe, and the Number of each ſo kept, and for what Purpoſes each ſuch Horſe, Mare, and Gelding kept for private Uſe, was ſo kept or uſed; and every Perſon who ſhall have ceaſed to carry on ſuch Trade or Buſineſs before the ſaid reſpective Times laſt mentioned, ſhall deliver a Declaration thereof, with the Day and Time of ceaſing to carry on the ſame.

Horſe Dealers ſhall return Liſts in every Place where they ſhall have kept Horſes within the preceding Year, in a limited Time, containing ſundry Particulars.

XI. Provided always, and be it further enacted, That every Perſon who hath, or ſhall have divers Places whereat he or ſhe ſhall uſe or exerciſe the Trade or Buſineſs of an Horſe Dealer, and is or may be deſirous of paying the ſaid Duties at One of ſuch Places, ſhall be obliged to deliver a Return at each of ſuch Places, declaring therein the particular County and Pariſh or Place where he or ſhe intends, or ought to be charged for the ſaid Duty, to enable the Aſſeſſor or Aſſeſſors at ſuch Place to charge the ſame accordingly, on Pain that every Perſon offending in any of the Particulars before mentioned, ſhall be chargeable at either Place, and for Neglect in making ſuch Return, ſhall forfeit and pay the Sum of Twenty Pounds.

Perſons trading as Horſe Dealers at divers Places, ſhall deliver a Return at each Place, declaring where they intend to be charged for the Duty, on Penalty of 20*l.*

Commiſſioners for Taxes may cauſe Liſts of Perſons having made Returns, or of Perſons charged to the Duty, to be made out for the Inſpection of any Perſons applying, and may authorize Copies to be made by their Officers, which ſhall be admitted in Evidence;

XII. And be it further enacted, That it ſhall be lawful for the Commiſſioners for the Affairs of Taxes, to cauſe ſuch Liſt or Liſts of Names, and Places of Abode of Perſons having made Returns in purſuance of this Act, or of Perſons charged to the Duties by this Act granted, to be made out for the Purpoſe of being inſpected by any Perſon or Perſons who ſhall make Application to inſpect the ſame, as to them ſhall ſeem neceſſary for the better Execution of this Act, and to authorize Copies of ſuch Liſts, or any Part thereof, to be made out in ſuch Manner, by the ſeveral Inſpectors, Surveyors, and Officers employed under them, and at ſuch Times, and at ſuch Places, as to ſuch Commiſſioners ſhall ſeem fit, all which Liſts and Copies ſigned by any Inſpector or Surveyor, or other Officer aforeſaid authorized by the ſaid Commiſſioners, ſhall be admitted in Evidence in all Courts, and before all Perſons acting in the Execution of this Act, and for which Copies the like Fee, and no more, may be taken as is herein-before allowed.

and may, by Direction of the Treaſury, publiſh Liſts of the Perſons charged to the Duties, and cauſe them to be fixed up.

Penalty for defacing or removing Liſts.

XIII. And be it further enacted, That it ſhall be lawful for the Commiſſioners for the Affairs of Taxes, under the Direction of the Lords Commiſſioners of His Majeſty's Treaſury, from Time to Time to publiſh, or cauſe to be publiſhed in the ſeveral Counties, Ridings, Diviſions, Cities, Towns, Pariſhes, and Places reſpectively, in ſuch Manner and Form as they ſhall think moſt fit, Liſts containing the Names of any Perſons charged to the Duties granted by this Act, and to cauſe the ſame to be affixed as herein-after mentioned; and if any Perſon ſhall wilfully tear, deface, or remove any Liſt of any ſuch Names, or any Part of ſuch Liſt that ſhall be affixed by Order of ſuch Commiſſioners as aforeſaid, upon any Church or Chapel Door, or Market Croſs, he or ſhe ſhall forfeit for every ſuch Offence the Sum of Five Pounds.

The Commiſſioners, on the Appointment of Aſſeſſors under the Acts relative to the Duties before-mentioned, ſhall inſert that they are appointed Aſſeſſors of the Duties granted by this Act; and if ſuch Appointment ſhould be neglected, or the Aſſeſſors ſhould not perform their Duty, the Surveyors ſhall do it.

XIV. And be it further enacted, That the Commiſſioners appointed to execute this Act, ſhall, in the Precepts to be from Time to Time directed by them for the Appointment of Aſſeſſors under the ſaid Acts relative to the Duties before-mentioned, or any of them, cauſe Notice to be inſerted that ſuch Perſons are alſo appointed Aſſeſſors of the Duties granted by this Act; and if at any Time there ſhall be a Neglect of Appointment of the Aſſeſſors of the ſaid Duties, or if at any Time the Perſons appointed ſhall neglect to do and perform what is required of them by this Act, then and in every ſuch Caſe, it ſhall be lawful for the Surveyor or Surveyors, or Inſpector or Inſpectors, appointed or to be appointed under Authority of the ſaid Act, and they are hereby required to do and perform ſuch and the like Services as by this Act is required from Aſſeſſors.

If Aſſeſſors find that any Horſe Dealer hath not taken out a Licence, or hath not made a Return, or kept Horſes liable to Duty for any other Purpoſe than for Sale, and ſhall not have made a Return of the ſame, they ſhall ſur-

XV. And be it further enacted, That if at any Time the Aſſeſſors, Surveyors, or Inſpectors, or any of them, ſhall, upon Examination of any Liſt or Liſts, or otherwiſe find that any Perſon uſing or exerciſing the Trade or Buſineſs of an Horſe Dealer, hath not taken out a Licence to uſe or exerciſe the Trade or Buſineſs of an Horſe Dealer in purſuance of the ſaid firſt-recited Act, or hath not made any Return in purſuance of this Act; or if the Aſſeſſors, Surveyors, or Inſpectors, or any of them, ſhall upon ſuch Examination, find that any Perſon or Perſons to whom a Licence to uſe or exerciſe the Trade and Buſineſs of an Horſe Dealer, hath been granted in purſuance of the ſaid firſt-recited Act, or any Perſon who hath made a Return of uſing or exerciſing ſuch Trade or

Buſineſs in purſuance of this Act, doth keep any Horſe, Mare, or Gelding, or Horſes, Mares, or Geldings, liable to any of the Duties under the Management of the Commiſſioners for the Affairs of Taxes, for any other Purpoſe or Uſe than for Sale, and ſhall not have duly made a Return of the ſame according to the Proviſions of the ſeveral Acts relating to the ſaid ſeveral Duties, then ſuch reſpective Aſſeſſors, Surveyors, and Inſpectors, are hereby required to make a Surcharge in Double the Duty at which ſuch Perſon or Perſons ought to be charged, in reſpect of the Horſes, Mares, or Geldings ſo kept; and every Perſon ſhall be charged in ſuch double Duty for every Horſe, Mare, or Gelding, not duly returned as aforeſaid; and if any Perſon ſo ſurcharged, ſhall, upon an Appeal againſt ſuch Surcharge, or at the Time of allowing the ſame upon any Information exhibited before the ſaid Commiſſioners for executing this Act, or any Two or more of them, be adjudged by them to be guilty of any Offence againſt this Act, for which any pecuniary Penalty is inflicted, it ſhall be lawful for the ſaid Commiſſioners to aſſeſs upon the Party by Way of Penalty, any further Sum not exceeding the Penalty hereby inflicted for ſuch Offence, in Addition to the ſaid Duty, as the ſaid Commiſſioners ſhall think fit, and to cauſe the ſaid Penalty ſo aſſeſſed to be charged on ſuch Perſon and to be collected in the ſame Manner as the Duties granted by this Act are directed to be collected; and the Aſſeſſors, Surveyors, and Inſpectors, making ſuch Surcharges, ſhall be entitled to receive from the Receivers General the Amount of ſuch Penalties, in ſuch Shares, where Two or more of them are employed, as the Commiſſioners for executing this Act ſhall certify to the Commiſſioners for the Affairs of Taxes, they are reſpectively entitled unto; and the Adjudication of the ſaid Commiſſioners ſhall be final and concluſive to all Intents and Purpoſes, without Power of appealing from the ſame, and the Proceedings of the ſaid Commiſſioners ſhall not be removeable by any Proceſs whatever into any Court of Law or Equity, except a Caſe ſhall be demanded and ſtated for the Opinion of One of the Judges or Juſtices of the Superior Court mentioned in the ſaid Acts, conformably to the Directions contained therein, in other Caſes relative to Aſſeſſed Taxes: Provided always, That the ſaid Commiſſioners ſhall in no Caſe mitigate the Sum to be aſſeſſed by Way of Penalty as aforeſaid, to a leſs Sum than One Fourth Part of the Sum to which the Penalty as expreſſed in this Act is hereby limited not to exceed: Provided alſo, That the Aſſeſſment of any Sum as aforeſaid, by way of Penalty by the ſaid Commiſſioners, may be pleaded or ſhewn in bar of any ſubſequent Proſecution or Suit for the ſame Offence.

charge him in Double the Duty; and if any Perſon ſurcharged be adjudged by the Commiſſioners guilty of any Offence for which a pecuniary Penalty is inflicted, they may aſſeſs a Penalty in Addition to the Duty.

Aſſeſſors, &c. making Surcharges entitled to the Penalties.

Adjudications of Commiſſioners to be final, and not removeable; except a Caſe be demanded and ſtated for the Opinion of One of the Judges.

XVI. And be it further enacted, That if any Perſon or Perſons charged to the Duties granted by this Act, or either of them, ſhall remove out of the Pariſh or Place without firſt paying or diſcharging all the ſaid Duties charged upon him, her, or them for that Year, or without leaving in ſuch Pariſh or Place, ſufficient Goods and Chattels whereon the ſaid Duties may be raiſed and levied as they reſpectively become payable, and the ſame ſhall remain unpaid for the Space of Twenty Days after the Time appointed by this Act for Payment thereof, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Twenty Pounds, and it ſhall be lawful for the Commiſſioners for executing this Act, in the Pariſh or Place where ſuch Duties ſhall be charged, and they are hereby required to certify to the Commiſſioners of any Diſtrict where ſuch Perſon may be at any Time, and from Time to Time as the Caſe

Any Perſon removing without paying the Duty, or leaving Effects whereon it may be levied, ſhall forfeit 20 *l.* and the Commiſſioners for the Place where charged ſhall certify to the Commiſſioners of any Diſtrict where ſuch Perſon may be, the Amount of

the Aſſeſſment and what may be in Arrear; for which they ſhall iſſue a Warrant of Diſtreſs with Coſts and Penalty.

Caſe may require, the Amount of the Aſſeſſment made upon ſuch Perſon or Perſons, together with the Amount of what may be in Arrear and due thereon; and ſuch laſt mentioned Commiſſioners ſhall thereupon iſſue a Warrant of Diſtreſs for the Recovery of the Whole of the Duty that ſhall then be in Arrear, and the reaſonable Coſts attending ſuch Certificate and Diſtreſs, and the Recovery of the ſaid Duties, together with any Sum that may have been impoſed upon ſuch Perſon by Way of Penalty, for any Offence againſt this Act; and if Goods or Chattels cannot be found whereon Diſtreſs for the whole Sums contained in ſuch Warrant can be made, then ſuch Part as cannot be ſo levied by Diſtreſs as aforeſaid, ſhall be recoverable as a Debt upon Record to His Majeſty, His Heirs and Succeſſors; and every Perſon having made ſuch Default as aforeſaid, who ſhall afterwards uſe or exerciſe the Trade or Buſineſs of an Horſe Dealer without having paid and ſatisfied all ſuch Arrears of Duties, Coſts, and Penalties as aforeſaid, ſhall, for every Calendar Month during which he or ſhe ſhall ſo uſe or exerciſe the Trade or Buſineſs of an Horſe Dealer, forfeit and pay the further Sum of Five Pounds, to be recovered as aforeſaid.

Penalty on Defaulters trading as Horſe Dealers, without paying Arrears of Duty, *etc.*

Duties to be paid into the Exchequer, and carried to the Conſolidated Fund.

XVII. And be it further enacted, That all the Monies ariſing by the Rates granted by this Act, 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 at *Weſtminſter*, and ſhall be carried to and made part of the Conſolidated Fund of *Great Britain*.

Duties to be kept ſeparate from other Branches of the Revenue.

XVIII. Provided always, and be it further enacted, That the Monies ariſing from the Duties on Perſons in reſpect of their uſing or exerciſing the Trade or Buſineſs of an Horſe Dealer, ſhall be paid into the ſaid Receipt, diſtinctly and apart from each other, and from all other Branches of the Publick Revenue, and there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, a Book in which all the Produce of the ſaid Duty ſhall be entered in the Account directed to be kept by an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty.

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