

ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. IX.

An Act for granting to His Majeſty certain additional Duties on Horſes in *Great Britain*; and for exempting from Duty, Horſes kept for the Purpoſe of Huſbandry, by Perſons holding Farms under a certain Value. [24th *March* 1801.]

Moſt Gracious Sovereign,

Preamble.

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* 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 *April* One thouſand eight hundred and one, there ſhall be raiſed, levied, collected, and paid, throughout *Great Britain*, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, the further additional Rates and Duties following; that is to ſay,

The additional Duties following ſhall be paid:

Upon every Perſon keeping and uſing One Horſe, Mare, or Gelding, and no more, for which the Duty of One Pound Four Shillings is now chargeable by the Act of the Thirty-eighth Year of the Reign of His preſent Majeſty, an additional Duty of Ten Shillings:

Duty for One Horſe:

Duty where Two or more Horſes kept:

Upon every Perſon keeping and uſing Two or more Horſes, Mares, or Geldings, for which a progreſſive Duty is now chargeable by the Act of the Thirty-eighth Year of the Reign of His preſent Majeſty, an additional Duty of Twenty Shillings for each ſuch Horſe, Mare, or Gelding:

And Duty for Horſes now chargeable at 6*s.*

And upon every Perſon keeping any Horſe, Mare, or Gelding, or any Mule, for which the Duty of Six Shillings is now chargeable by the Act of the Thirty eighth Year of the Reign of His preſent Majeſty, an additional Duty of Four Shillings for each ſuch Horſe, Mare, or Gelding, or Mule.

Duties to be paid over and above thoſe granted by 38 *Geo.* III, Cap. 41.

II. And be it further enacted, That the ſaid additional Rates and Duties hereby impoſed, ſhall be paid over and above and in Addition to the reſpective Rates and Duties granted by a certain Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, on Horſes, Mares, or Geldings.

The Commiſſioners, *etc.* for Taxes, to put this Act in Execution.

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 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 *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 any former Acts as herein before is mentioned; and the ſaid Commiſſioners and others 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 impowered and required to do all Things neceſſary for putting this Act into Execution, with relation to the aforeſaid Rates or Duties hereby impoſed, in the like and in as full and as 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.

Additional Duties to be aſſeſſed as former Duties on Horſes, and the Acts relating to them to extend to this Act

IV. And be it further enacted, That the ſaid additional Rates or Duties 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 reſpectively applicable to the ſaid additional Rates or Duties 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

and Duties on Horſes, or any of them, or any Act or Acts of Parliament therein referred to, and 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 reſpectively applicable to the Rates and Duties by this Act impoſed, and not repugnant thereto, ſhall be in force, and be duly obſerved, practiſed, and put in Execution throughout *Great Britain*, for the aſſeſſing, ſurcharging, raiſing, levying, collecting, recovering, receiving, paying, and accounting for the Rates or Duties 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.

Act not to extend to Horſes uſed ſolely in Stages or Carriages for conveying Paſſengers for Hire, nor to Hackney Coaches.

V. Provided always, and be it further enacted, That nothing in this Act contained ſhall be conſtrued to charge with the Rates or Duties by this Act impoſed, any Perſon duly licenſed to keep any Carriage whatever to be employed as a publick Stage Coach or Carriage, for the Purpoſe of conveying Paſſengers for Hire from different Places in *Great Britain*, or any Perſon licenſed by the Commiſſioners for licenſing and regulating Hackney Coaches and Chairs within the Cities of *London* and *Weſtminſter*, and the Suburbs thereof, in reſpect of any Horſe, Mare, or Gelding, which is and ſhall be actually and ſolely uſed and employed by any ſuch Perſon in drawing ſuch Stage Coach or Carriage, or any Hackney Coach 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.

VI. And be it further enacted, That all the Monies ariſing by the ſaid Rates or 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 at *Weſtminſter*, and ſhall be carried to and made Part of the Conſolidated Fund.

Application of Duties.

VII. Provided always, and be it further enacted, That the Monies ariſing or to ariſe of the Rates or Duties impoſed by this Act, 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 or to be 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 Rates or Duties 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.

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

VIII. And whereas by an Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, 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, a certain Duty mentioned in Schedule (D) of the ſaid Act was granted in reſpect of Horſes and Mules hereby charged with an additional Duty; and it is expedient to exempt Perſons herein-after deſcribed as well from the Duty in the ſaid recited Act contained, as from the Duty hereby granted: Be it further enacted,

No Occupier of a Farm at a Rack Rent, under 20*l.* &c. and not keeping more than Two Horſes, and uſed in Huſbandry, chargeable with Duty under recited Act or this Act.

That no Perſon occupying a Farm the Rack Rent of which ſhall be leſs than Twenty Pounds a Year, and making a Livelihood ſolely thereby, or occupying any other Eſtate on any Tenure otherwiſe than as Tenant at Rack Rent, or ſuch other Eſtate together with a Farm at Rack Rent the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack Rent of Twenty Pounds a Year, (reckoning the Value of every Eſtate occupied by the Owner thereof on any Tenure, except at Rack Rent, as equivalent to double the like Amount of any Farm at Rack Rent), and making a Livelihood ſolely by ſuch Occupation, and keeping not more than Two Horſes, Mares, Geldings, or Mules, in the Whole, ſhall be chargeable with any of the Duties impoſed either by the ſaid recited Act or this Act, for or in reſpect of ſuch Horſe, Mare, Gelding, or Mule, or ſuch Two Horſes, Mares, Geldings, or Mules, provided ſuch Horſe, Mare, Gelding, or Mule, or Horſes, Mares, Geldings, or Mules, be *bonâ fide* kept and uſed for the Purpoſes of Huſbandry; any Thing in the ſaid recited Act or this Act to the contrary notwithſtanding,

Perſons claiming ſuch Exemption to return in their Liſts the Number of Horſes kept, and the Value of their Farms.

IX. Provided alſo, That every Perſon claiming ſuch Exemption ſhall duly return in the Liſt to be delivered purſuant to the Directions of the ſaid recited Act and other Acts relating to the ſaid Duties, the Number of Horſes, Mares, Geldings, and Mules, kept by him or her, and the Value of the Eſtate or Farm occupied by him or her, to be eſtimated as aforeſaid; which Return ſhall be made to the Inſpector or Surveyor of the ſaid Duties for the Diſtrict where ſuch Return ſhall be required, in order that ſuch Inſpector or Surveyor may inquire into the Merits of ſuch Return, and that ſuch Exemption may not be claimed contrary to the Intent of this Act, and for that Purpoſe ſuch Alterations ſhall be made in the Form preſcribed by the ſaid recited Act as the Caſe may require.

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