

ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. C.

An Act for enlarging the Time for which Horſes may be let to Hire without being ſubject to any annual Duty; for explaining and amending ſeveral Acts relating to the Duties on Horſes, Servants, and Carriages; and for authorizing the Allowance in the Accounts of the Receivers General of the ſeveral Sums advanced by them, in purſuance of the Acts for raiſing a Proviſional Force of Cavalry, and not reimburſed to them by Aſſeſſment.

[26th *June* 1802.]

WHEREAS by an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties on Licences taken out by Perſons letting Horſes for the Purpoſe of travelling Poſt, and on Horſes let to Hire for travelling Poſt, and by Time, and on Stage Coaches; and for granting other Duties in lieu thereof, and alſo additional Duties on Horſes let to Hire for travelling Poſt, and by Time*, a Duty is charged for every Horſe let to Hire for a Day, or any leſs Period of Time, for drawing any Carriage in the Manner therein mentioned; and it is by the ſaid Act declared and enacted, that 25 Geo. 3. c. 51.

every Horſe hired for any leſs Period of Time than Two ſucceſſive complete Days, ſhould be deemed for the Purpoſes of the ſaid Act to be hired for a Day, and ſhould be ſubject to all the Rules, Regulations, and Reſtrictions, as Horſes hired for a Day, or leſs Period of Time, for drawing ſuch Carriages as aforeſaid, are by the ſaid Act made liable and ſubject to: And whereas Doubts have ariſen whether Horſes ſo hired, in Caſes where the Diſtances ſhall not be aſcertained, are ſubject to the Duty granted by the ſaid Act for each Day of ſuch Hiring; and alſo whether the Proviſions of the ſaid Act extend to Perſons letting out Horſes to Hire by the Job, for any Period of Time exceeding Two Days, where the Uſe of ſuch Horſes cannot be previouſly aſcertained; and it is expedient to extend the Time for which Horſes may be hired for ſuch Purpoſes, ſubject to the Duties, Rules, Regulations, and Reſtrictions in the ſaid Act mentioned: 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 Thirty-firſt Day of *January* One thouſand eight hundred and three, any Horſe, Mare, or Gelding may be let out to Hire for any Period of Time, not exceeding Twenty-eight ſucceſſive complete Days, by any Perſon or Perſons whatever, having obtained a Licence according to the Directions of the ſaid Act; and that every Horſe, Mare, or Gelding hired for any leſs Period of Time than Twenty-eight ſucceſſive complete Days whether by the Job or otherwiſe, where the Diſtance ſuch Horſe, Mare, or Gelding ſhall travel, or the Uſe thereof, ſhall not be or cannot be aſcertained at the Time of ſuch Letting, ſhall be deemed to be hired for a Day within the Meaning and for the Purpoſes of the ſaid Act, and the Perſon and Perſons ſo hiring the ſame ſhall be ſubject to the like Duty for each Day for which ſuch Horſe, Mare, or Gelding ſhall be ſo hired, and the Perſon or Perſons letting the ſame ſhall be ſubject to the like Licence Duty, and they reſpectively ſhall be ſubject to all the Rules, Regulations, Reſtrictions, Penalties, and Forfeitures as Perſons letting Horſes to Hire, or hiring the ſame for a Day, or leſs Period of Time, for the Purpoſes of the ſaid Act, are by the ſaid Act made liable and ſubject to; and every Horſe, Mare, or Gelding hired for any Period of Time exceeding Twenty-eight ſucceſſive complete Days, for the Purpoſes mentioned in the ſaid Act, whether by the Job or otherwiſe, where the Diſtance ſuch Horſe, Mare, or Gelding ſhall travel, or the Uſe thereof, ſhall not be or cannot be aſcertained at the Time of ſuch Letting, ſhall be deemed to be hired for Two or more Days, and the Perſon or Perſons ſo letting the ſame to Hire, and hiring the ſame reſpectively, ſhall be ſubject to all the Rules, Regulations, Reſtrictions, Penalties, and Forfeitures as Perſons letting Horſes to Hire, or hiring the ſame, for the Purpoſes of the ſaid Act, are by the ſaid Act made liable and ſubject to; and all the Powers, Proviſions, Clauſes, Matters, and Things in the ſaid Act contained, for charging the Duty in Caſes of ſuch Letting for a Day, as are mentioned in the ſaid Act, ſhall extend to all Caſes of ſuch Letting for Twenty-eight ſucceſſive complete Days, or any leſs Period of Time, where the Diſtance or Uſe as aforeſaid ſhall not be or cannot be aſcertained; and alſo all the Powers, Proviſions, Clauſes, Matters, and Things in the ſaid Act contained for preventing Frauds, where Horſes ſhall be let to Hire as expreſſed in the ſaid Act for

From *Jan.* 31, 1803, any Horſe, &c. may be let out to Hire for any Time not exceeding 28 Days by any licenſed Perſon; and every Horſe hired for a leſs Time where the Diſtance ſhall not be aſcertained, ſhall be deemed a Hiring for the Day, and when the Period of Hiring ſhall exceed 28 Days, it ſhall be reckoned as for Two or more Days, &c.; and the Perſons letting to Hire, and the Perſons hiring, ſhall be liable to the Regulations of the recited Act.

Two or more Days ſhall extend and be applied to all Caſes of letting Horſes to Hire as aforeſaid, for Twenty-eight or more ſucceſſive complete Days, as fully and effectually as if the Proviſions of this Act before mentioned had been inſerted in the ſaid recited Act, and incorporated therewith; and the Notes, Tickets, or Certificates to be ſupplied from the Stamp Office as directed by the ſaid Act, to diſtinguiſh the Caſes of Horſes being hired for a Day, or any leſs Period of Time, from Hirings for Two or more Days, ſhall reſpectively be filled up and delivered to diſtinguiſh the Caſes of letting for Twenty-eight Days, or any leſs Period of Time, from Hirings for more than Twenty-eight Days, but nevertheleſs in all other Reſpects in the Manner and under the Regulations contained in the ſaid Act.

Tickets ſupplied by the Stamp Office to diſtinguiſh the Caſes of Horſes hired for a Day from Hirings for Two or more Days.

II. And be it further enacted, That every Perſon letting any Horſes to Hire for any Period of Time exceeding Twenty-eight ſucceſſive complete Days, ſhall, from and after the Thirty-firſt Day of *January* One thouſand eight hundred and three, in an Account to be provided annually, and prepared as herein-after is mentioned, enter or cauſe to be entered a Note or Memorandum of every Ticket or Certificate of ſuch Hiring, to be iſſued by him or her in purſuance of the ſaid recited Act and this Act, on the Day on which the ſame ſhall be iſſued, and ſhall inſert therein the Day of the Month, the Number of Horſes ſo hired, and the Period of ſuch Hiring, and the Name and Place of Abode of the Perſon hiring the ſame, and to which ſuch Perſon ſhall add the Name of every Servant, whether Coachman, Groom, Poſtilion, or Helper, hired with ſuch Horſes, and alſo the Deſcription of every Carriage, whether Coach, Berlin, Landau, Chariot, Sociable, Calaſh, Chaiſe Marine, Chaiſe, or Caravan, by whatever Name or Names the ſame may be called or known, and let to Hire with ſuch Horſes; and if any Perſon ſo letting Horſes to Hire ſhall neglect to inſert in ſuch Account a Note or Memorandum of every ſuch Ticket or Certificate in the Manner before directed, or to make ſuch Addition thereto as is before directed, or ſhall wilfully inſert therein any falſe or fictitious Account, with a fraudulent Intent, every ſuch Perſon ſhall forfeit and pay the Sum of Fifty Pounds.

Perſons letting Horſes to Hire for any Time exceeding 28 Days, ſhall, from *Jan.* 31, 1803, in a Book to be provided annually, enter a Memorandum of every Ticket iſſued in Manner herein mentioned, on Penalty of 50*l.*;

III. And be it further enacted, That every Perſon letting to Hire any Coachman, Groom, Poſtilion, or Helper, or any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe Marine, Chaiſe, or Caravan, or any other Carriage, by whatever Name the ſame may be called, without letting Horſes therewith, ſhall alſo, from and after the Thirty-firſt Day of *January* One thouſand eight hundred and three, enter or cauſe to be entered in ſuch Account as aforeſaid, on the Day on which the ſame ſhall be let, the Day of the Month, the Name of each Servant, and the Deſcription of each Carriage ſo hired, and the Period of ſuch Hiring, and the Name and Place of Abode of the Perſon hiring the ſame; and if any Perſon ſo letting to Hire any Servants or Carriages ſhall neglect to inſert in ſuch Account any of the Particulars before mentioned, or ſhall wilfully inſert therein any falſe or fictitious Account with a fraudulent Intent, every ſuch Perſon ſhall forfeit and pay the Sum of Fifty Pounds.

and Perſons letting Servants and Carriages to Hire ſhall keep an Account thereof in like Manner, on Penalty of 50*l.*

IV. And whereas by an Act paſſed in the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain additional* c. 37.

Duties

Duties on Servants, Carriages, Horſes, Mules, and Dogs, and for conſolidating the ſame with the preſent Duties thereon, certain Duties are granted on Servants, Carriages, and Horſes, to be raiſed under the Regulations of the ſaid Act, and conſolidated with other Duties granted by former Acts: And whereas by an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act to repeal the Duties on Male Servants, and for granting new Duties on Male and Female Servants*, it is enacted, that the Duty granted for every Coachman, Groom, Poſtilion, or Helper, let out to Hire, by Way of Job, ſhould be paid by the Maſter or Miſtreſs to whoſe Uſe and in whoſe Service ſuch Coachman, Poſtilion, or Helper ſhould be employed reſpectively; and by the ſaid Act it is alſo further enacted, that the ſaid Duty ſhall not extend to any Male Servant who ſhall be retained or employed *bonâ fide* for the Purpoſes of any Trade or Calling, by which the Maſter or Miſtreſs of ſuch Servant ſhall earn a Livelihood or Profit: And whereas by an Act paſſed in the Twenty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty ſeveral additional Rates and Duties upon Horſes and Carriages with Four Wheels; and for explaining and amending an Act paſſed in the Twenty-fifth Year of His preſent Majeſty, as far as relates to certain Carriages with Two or Three Wheels therein mentioned*, reciting that Doubts had ariſen on whom the Duties in reſpect of Horſes let out by the Year, Month, or other Period, for the Purpoſe of drawing any Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe, or other Carriage therein enumerated ſhould be chargeable, it is enacted, that in every ſuch Caſe the ſaid Duties ſhould be deemed and taken to be chargeable on, and paid by the Perſon or Perſons reſpectively by whom ſuch Horſes ſhould be hired: And whereas by the ſaid Act of the preſent Seſſion certain Duties expreſſed in Schedule B. N°. 1, are impoſed on all Carriages, to be charged on the Perſon or Perſons keeping the ſame, for his, her, or their own Uſe or to let out to Hire: And whereas it is expedient to aſcertain the Duties to be charged on Horſes let to Hire for the Purpoſe of drawing any Carriage for the different Periods of Time herein-before deſcribed, and alſo the Duties chargeable on the Servants and Carriages that may be let to be uſed together with or without ſuch Horſes; be it further enacted, That, from and after the paſſing of this Act, where any Horſes, Mares, or Geldings ſhall have been or ſhall be kept for the Purpoſe of being let to Hire by the Mile or Stage, to be uſed in travelling Poſt, or for any Period of Time, whether by the Job or otherwiſe, and whether the Diſtances ſuch Horſes, Mares, or Geldings ſhall travel, or the Uſes thereof, ſhall or ſhall not or cannot be aſcertained by any Perſon duly licenſed by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, or Paper, the Stamp Office Duty for which at each Time of Letting for every Day thereof ſhall have been or ſhall be duly paid according to the Regulations of the ſaid firſt recited Act, the Regulations of the ſaid Act and this Act ſhall be duly complied with, and which Horſes, Mares, or Geldings ſhall not at any Time be uſed for any other Purpoſe, or let to Hire in any other Manner, then and in ſuch Caſe no annual Duty ſhall be charged by virtue of the ſaid Act of the preſent Seſſion, or any Act therein referred to either in reſpect of ſuch Horſes, Mares, or Geldings, or in reſpect of any Coachman, Groom, Poſtilion, or Helper, being *bonâ fide* the Servant of ſuch licenſed Perſon, and let to Hire for the Purpoſe of taking Care of ſuch Horſes, Mares, or Geldings, or of driving

25 Geo. 3. c. 43.

29 Geo. 3. c. 49.

Where Horſes kept for letting to Hire by the Mile or Stage to be uſed in travelling Poſt or for any Period of Time, the Stamp Office Duty being duly paid, no annual Duty ſhall be charged by virtue of c. 37. in reſpect of Servants let to Hire for taking Care of ſuch Horſes; nor more than the Duties mentioned therein in reſpect of Carriages let with ſuch Horſes.

driving or riding the ſame, nor any greater Duty than the annual Duty of Eight Pounds Eight Shillings, in the ſaid Schedule mentioned, in reſpect of any Carriage with Four Wheels, *bonâ fide* the Property of ſuch licenſed Perſon, and let to Hire with ſuch Horſes for ſuch laſt mentioned Period; nor any greater Duty in reſpect of any Carriage with leſs than Four Wheels than the reſpective Duties mentioned in Schedule B. N° 2. in the ſaid Act of the preſent Seſſion.

Where Horſes ſhall be let to Hire in any other Manner than above deſcribed, or where Servants or Carriages ſhall be let without letting any Horſes to be uſed therewith, the annual Duties granted by c. 37. ſhall be aſſeſſed on the Perſons letting them to Hire.

V. And be it further enacted, That where any Horſe, Mare, or Gelding ſhall have been or ſhall be let to Hire in any other Manner or for any other Purpoſe than as before deſcribed, or where the Stamp Office Duty granted by the ſaid firſt recited Act of the Twenty-fifth Year aforeſaid, ſhall not have been or ſhall not be payable on any letting to Hire as aforeſaid, or ſhall not have been or ſhall not be duly paid and ſatisfied on ſuch Letting; and alſo where any Coachman, Groom, Poſtilion, or Helper, or any Coach, Berlin, Landau, Sociable, Chariot, Calaſh, Chaiſe Marine, Chaiſe, or Chair, or other Carriage with Two or more Wheels, by whatever Name the ſame ſhall be called, ſhall have been or ſhall be let to Hire without letting any Horſes to be uſed therewith, the annual Duties granted and conſolidated by the ſaid Act of the preſent Seſſion on Servants, Carriages, and Horſes reſpectively, ſhall be and are hereby declared to be chargeable by Aſſeſſment on the Perſon or Perſons retaining or keeping the ſame to let to Hire, and not on the Perſon or Perſons for whoſe Uſe or in whoſe Service ſuch Servants, Carriages, and Horſes ſhall be employed, who ſhall be exempted from the ſame, except in the Caſes herein-after mentioned; and the Duties which ſhall be chargeable in every ſuch Caſe ſhall be charged in reſpect of ſuch Servants according to the Rates ſpecified in the Schedule marked A., and in reſpect of ſuch Carriages according to the progreſſive Rates on the Number kept ſpecified in the Schedule marked B. N° 1., and in reſpect of ſuch Horſes according to the Rates ſpecified in the Schedule marked C. N° 1. reſpectively annexed to the ſaid Act of the preſent Seſſion, for the reſpective Periods and according to the Regulations of the ſaid Act.

Perſons letting to Hire Servants, Carriages, or Horſes, ſhall annually return a Liſt of the greateſt Number kept by them at any Time in the Year ending *April* 5, in the Manner herein mentioned, on Penalty for Neglect of 50*l.*

VI. And be it further enacted, That every Perſon letting to Hire any Servants, Carriages, or Horſes in ſuch Manner as to be chargeable to the ſaid annual Duty as aforeſaid, ſhall annually return a Liſt of the greateſt Number of ſuch Servants, Carriages, and Horſes, kept by him or her at any One Time in the Years ending on the Fifth Day of *April* preceding the Time for making ſuch Return to the Aſſeſſor or Aſſeſſors for the Pariſh or Place where ſuch Servants, Carriages, or Horſes ſhall have been or ſhall be kept, or where ſuch Perſon ſhall reſide, in like Manner, and within and for the like Period, and under the like Penalties, as Returns of Servants, Carriages, and Horſes ſubject to the annual Duties before mentioned by the ſaid Act of the preſent Seſſion, and thereby directed to be made: Provided always, that ſuch Returns for the preſent Year may be made at any Time on or before the Twentieth Day of *July* One thouſand eight hundred and two; and every ſuch Liſt ſhall ſpecify the Name and Place of Abode of the Perſon or Perſons for whoſe Uſe and in whoſe Service ſuch Servants, Carriages, and Horſes ſhall have been or ſhall be employed, and the Number of each let to Hire to every ſuch Perſon, and the Period of each letting, according to which the ſaid annual Duties ſhall be charged on the Perſon or Perſons letting ſuch Servants, Carriages, and Horſes to Hire; and if any ſuch Perſon ſhall neg-

lect or refuse to return such List, or shall wilfully omit any Name or Description, or any Particular which ought to be inserted therein, or shall wilfully insert therein any Matter or Thing which shall be untrue with Intent to evade the Payment of the said Duties, or any of them, every such Person shall forfeit and pay the Sum of Fifty Pounds.

The Hirers of such Servants, Carriages, or Horses shall annually return a List thereof, in Manner therein mentioned, on Penalty of 50 *l.*;

VII. And be it further enacted, That where any Person shall hire or shall have hired any Servants, Carriages, or Horses in such Manner that the said annual Duties shall be chargeable on the Person or Persons letting the same, then such Hirer shall annually return a List of the greatest Number of such Servants, Carriages, and Horses to the Assessor or Assessors for the Parish or Place where such Hirer shall reside or be at the Time such Return ought to be made, in like Manner and within and for the like Period, and under the like Penalties as Returns of Servants, Carriages, and Horses exempted from the annual Duties before mentioned by the said last mentioned Act, are thereby directed to be made; and every such List shall specify the Name and Place of Abode of the Person or Persons by whom such Servants, Carriages, and Horses shall have been or shall be let to Hire, and the Period of such Letting; and if any such Person shall neglect or refuse to return such List, or shall wilfully omit any Name or Description, or any Particular which ought to be inserted therein, or shall wilfully insert any Matter or Thing with Intent to defraud His Majesty, His Heirs or Successors of the said Duties, or any of them, every such Person shall forfeit and pay the Sum of Fifty Pounds.

and in case of Neglect, the Assessor may surcharge the Defaulter, unless the Person letting to Hire has been brought into Charge for the Duty.

VIII. And be it further enacted, That where any Servants, Carriages, or Horses shall have been or shall be let to Hire in such Manner as to render the Person or Persons letting the same liable to the said annual Duties, and the Hirer shall not make such Return as by this Act is required, then and in such Case the Duties chargeable in respect thereof for One Year shall and may be charged upon and paid by the Person or Persons hiring such Servants, Carriages, and Horses by the Surcharge of the Assessor, Surveyor, or Inspector, over and above the Penalty incurred for any Neglect or Omission as aforesaid, unless the Person or Persons letting the same shall have been brought into Charge for the same Servants, Carriages, and Horses respectively; and if any Dispute shall arise whether the Person or Persons so letting to Hire any Servants, Carriages, or Horses, shall have been brought into Charge for the same, the Proof thereof shall lie on the Hirer of such Servants, Carriages, and Horses so surcharged, who, on such Surcharges, shall be permitted to alledge the same on Oath or solemn Affirmation, or to prove the same by lawful Evidence to be produced and shewn by him or her: Provided, that the Party shall not be exempted unless the Exemption and the Cause thereof shall have been duly returned to the Assessor or Assessors as aforesaid.

Proper Forms for entering the annual Accounts of Servants, Carriages, and Horses let to Hire, shall be delivered to Persons ap-

IX. And be it further enacted, That the Commissioners for the Affairs of Taxes shall cause to be prepared and issued to every Person applying for the same, and leaving his or her Name and Place of Abode in Writing at the Office for Taxes, or with any Surveyor of the said Duties for the District where the Person making such Application shall reside, proper Forms for entering the annual Accounts herein-before required to

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be made of the Servants, Carriages, and Horſes let to Hire, in ſuch Manner as to ſubject the Party to the Payment of the ſaid annual Duties according to the Directions of this Act; and every ſuch Account ſhall, at the End of each Year (all ſuch Entries as aforeſaid being firſt duly made), be ſigned by the Party with his or her own proper Name, in his or her uſual Manner of writing or ſigning the ſame, and returned to the Aſſeſſor or Aſſeſſors of the Pariſh or Place where the Party ſhall reſide, for the Uſe of the Surveyor of the Diſtrict as aforeſaid, or to ſuch Surveyor as the ſaid Commiſſioners for the Affairs of Taxes ſhall direct, at ſuch Time as the Returns of Servants, Carriages, and Horſes liable to the ſaid annual Duties, are by the ſaid Act of the preſent Seſſion, and this Act, directed to be made; and in Default of ſuch Application, the Party ſhall be obliged to provide proper Forms for the ſaid Purpoſes, and ſhall cauſe all ſuch Entries to be duly made therein, and the ſame to be ſigned and delivered to the Aſſeſſor or Surveyor, in like Manner as is before directed for the Accounts iſſued from the Office for Taxes; and if any Perſon ſhall neglect to deliver ſuch Accounts duly filled up and ſigned within the Time limited as aforeſaid for making ſuch Returns, every ſuch Perſon ſhall forfeit and pay the Sum of Fifty Pounds.

plying for them at the Office for Taxes, who ſhall yearly return the ſame filled up and ſigned to the Aſſeſſor or Surveyor, as the Commiſſioners ſhall direct.

Penalty of 50 *l.* for neglecting to deliver ſuch Accounts within the Time limited for making Returns.

X. And whereas it is expedient to aſcertain the Duties which may be payable for the preſent Year in reſpect of Servants, Carriages, and Horſes, let to Hire before the Fifth Day of *April* One thouſand eight hundred and two, and alſo for the ſubſequent Year, in reſpect of Servants, Carriages, and Horſes, let or to be let to Hire before the Thirty-firſt Day of *January* One thouſand eight hundred and three; be it further enacted, That where any Horſes, Mares, or Geldings, ſhall have been or ſhall be let to Hire within the before mentioned Period, in ſuch Manner as to ſubject the ſame to any Duty granted by the ſaid firſt recited Act of the Twenty-fifth Year aforeſaid, no annual Duty ſhall be chargeable in reſpect of ſuch Horſes, Mares, or Geldings, nor in reſpect of any Coachman, Groom, Poſtilion, or Helper, hired to be employed therewith; nor any greater Duty than the annual Sum of Eight Pounds and Eight Shillings in reſpect of any Carriage with Four Wheels; nor any greater Duty than the annual Sums mentioned in Schedule B. No. 2, in reſpect of any Carriage with leſs than Four Wheels, hired to be uſed with ſuch Horſes, Mares, or Geldings; and where any Horſes, Mares, or Geldings ſhall have been or ſhall be let to Hire within the before mentioned Period, in ſuch Manner as not to ſubject the ſame to any Duty granted by the ſaid firſt recited Act, or any ſuch Servant or Carriage ſhall have been or ſhall be let within the ſaid Period, without ſuch Horſes, Mares, or Geldings, being let therewith, then the annual Duty chargeable for the ſame ſhall be charged on the reſpective Perſons letting or hiring the ſame as the Caſe may require, according to the Regulations of this Act before mentioned.

How Duties payable for the preſent Year in reſpect of Servants, Carriages, and Horſes let to Hire, before *April* 5, 1802, and alſo for the ſubſequent Year before *Jan.* 31, 1803, ſhall be aſcertained.

XI. And be it further enacted, That all Returns which ſhall have been made ſince the Fifth Day of *April* One thouſand eight hundred and two, or which ſhall be made without Notice of this Act, of Servants, Carriages, and Horſes let to Hire before the ſaid Fifth Day of *April* One thouſand eight hundred and two, where the Caſe ſhall require, the ſame may be amended or altered on Application to the Aſſeſſor or Aſſeſſors to whom ſuch Returns ſhall have been delivered ſo as to be made conformable to the Regulations of this Act; and after ſuch Amendment or Alteration

Returns made ſince *April* 5, 1802, without Notice of this Act, may be amended where the Caſe ſhall require.

the ſame ſhall be as valid and effectual as if the ſame had been returned in the Firſt Inſtance, according to this Act.

Gate Keepers by whom Certificates ſhall be filed, and Farmers of the Duty, to whom afterwards delivered, ſhall permit Surveyors to inſpect them.

XII. And be it further enacted, That, from and after the paſſing of this Act, every Gate Keeper, by whom any Certificate ſhall be filed of any Horſes let to Hire, in ſuch Manner as not to ſubject the Hirer thereof to any Stamp Office Duty by the ſaid firſt recited Act, and every Collector or Farmer of the ſaid Stamp Office Duty, to whom ſuch Certificate ſhall be delivered by ſuch Gate Keeper, according to the ſaid firſt recited Act, or any other Act relating to the ſaid Duty, ſhall at all ſeaſonable Times permit the Surveyors of the ſaid annual Duties before mentioned, to inſpect ſuch Certificates *gratis*, and to take Copies thereof, or ſuch Parts thereof, or Extracts from the ſame, as the ſaid Surveyors ſhall think neceſſary for ſecuring the Payment of the ſaid annual Duties.

Liſt of the Names and Places of Abode of Licenſed Perſons, ſhall be tranſmitted to Tax Office.

XIII. And be it further enacted, That the Name and Place of Abode of every Perſon licenſed by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, under the ſaid firſt recited Act, ſhall annually be tranſmitted to the Office for the Affairs of Taxes.

How Penalties ſhall be recovered.

XIV. And be it further enacted, That the Penalties impoſed by this Act for any Offence againſt the ſame, ſhall be ſued for and recovered, in the Caſes applicable to the Duty impoſed by the ſaid firſt recited Act, by ſuch Ways and Methods as any Penalty may be recovered under the ſaid Act, and in Caſes applicable to the ſaid annual Duties, by ſuch Ways and Methods as any Penalty may be recovered under the ſaid Act of the preſent Seſſion.

37 Geo. 3. c. 6.

XV. And whereas in purſuance of an Act paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for enabling His Majeſty to raiſe a Proviſional Force of Cavalry to be embodied in caſe of Neceſſity, for the Defence of theſe Kingdoms*; and other Acts relating to the Proviſional Cavalry, the reſpective Receivers General have advanced out of the publick Monies, wherewith they are charged, certain Sums of Money which ought to have been reimburſed to them by Aſſeſſment on the Perſons chargeable to the Duties on Horſes: And whereas certain of the ſaid Sums have not yet been reimburſed to the ſaid Receivers General, whereby the paſſing of their Accounts has been delayed; be it further enacted, That the Auditor of the reſpective Duties at His Majeſty's Exchequer, out of which the Receivers General have advanced any Sum or Sums of Money in purſuance of the ſaid Acts, relating to the Proviſional Cavalry, and which have not been reimburſed to them, ſhall, in paſſing the Accounts of ſuch Receivers General, allow to them reſpectively all ſuch Sums of Money as ſhall appear to be ſo in Arrear and unpaid.

Auditor of the Exchequer to allow in their Accounts the Money advanced by the Receivers General under the recited Act.

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