

ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

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and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon all Male Servants retained or employed by any Perſon or Perſons in any of the ſeveral Capacities mentioned in an Act paſſed in the Twenty-fifth Year of the Reign of His preſent Majeſty, and upon all Carriages of any of the Deſcriptions mentioned in another Act paſſed in the ſame Year, kept by any Perſon or Perſons for his, her, or their own Uſe, or to be let out to Hire; 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, marked (A., B. N°. 1., B. N°. 2., C. N°. 1., C. N°. 2., and D.), 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.

The additional Duties, and the Duties payable under 38 Geo. 3. c. 41. and 41 Geo. 3. c. 9. ſhall be conſolidated and charged together, as ſet forth in the annexed Schedules.

II. And whereas the ſaid ſeveral additional Rates and Duties, and the ſeveral Duties payable at and immediately before the paſſing of this Act, by virtue of Two Acts, One thereof paſſed in the Thirty-eighth Year of His preſent Majeſty's Reign, 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*; and the other thereof paſſed in the Forty-firſt Year of His preſent Majeſty's Reign, intituled, *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*, might be more conveniently collected if the ſame were reſpectively conſolidated and charged under the Proviſions of this Act, be it further enacted, That the ſeveral Rates and Duties granted by the ſaid firſt mentioned Act on Servants, and the additional Duties hereby granted on Servants, as the ſame are reſpectively ſet forth and deſcribed in the ſaid Schedule, marked (A.) hereunto annexed; the ſeveral Rates and Duties on Carriages granted by the ſaid firſt mentioned Act, and the additional Duties hereby granted on Carriages, as the ſame are reſpectively ſet forth and deſcribed in the ſaid Schedules, marked (B. N°. 1. and B. N°. 2.) hereunto annexed; the ſeveral Rates and Duties on Horſes, Mares, and Geldings uſed for the Purpoſe of Riding, or for the Purpoſe of drawing any Carriage chargeable with the Duty granted by the ſaid firſt mentioned Act, the additional Duties granted on ſuch Horſes, Mares, or Geldings by the ſaid laſt mentioned Act, and the further additional Duties on ſuch Horſes, Mares, or Geldings granted by this Act, as the ſame are reſpectively ſet forth and deſcribed in the ſaid Schedule, marked (C. N°. 1.) hereunto annexed; the ſeveral Rates and Duties on Horſes, Mares, or Geldings, not charged with Duty according to Schedule (C. N°. 1.), and on Mules, granted by the ſaid firſt mentioned Act, the additional Duties granted on ſuch Horſes, Mares, Geldings, or Mules by the ſaid laſt mentioned Act, and the further additional Duties granted on ſuch Horſes, Mares, Geldings, or Mules by this Act, as the ſame are reſpectively ſet forth and deſcribed in the ſaid Schedule, marked (C. N°. 2.) hereunto annexed; and the ſeveral Rates and Duties on Dogs granted by the ſaid firſt mentioned Act, and the additional Duty on Dogs granted by this Act, as the ſame are reſpectively ſet forth and deſcribed in the ſaid Schedule, marked (D.) hereunto annexed, ſhall reſpectively be conſolidated, and ſhall be aſſeſſed and charged together as

the ſame are reſpectively inſerted, deſcribed, and ſet forth in the ſaid ſeveral Schedules.

III. And whereas it is expedient to charge the Perſons herein-after deſcribed to the ſaid Rates and Duties at a leſſer Rate than is mentioned in the ſaid Schedules, be it further enacted, That in that Part of *Great Britain* called *England*, any Perſon occupying a Farm at Rack Rent, the Rent of which ſhall be leſs than Twenty Pounds a Year, and making a Livelihood ſolely thereby, or occupying any Eſtate on any other Tenure 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, or on any Tenure other than as Tenant at Rack Rent, as equivalent to double the Amount of the like Farm at Rack Rent), and making a Livelihood ſolely thereby, and keeping not more than Two Horſes, Mares, or Geldings, *bonâ fide* for the Purpoſe of ſuch Occupation, and which otherwiſe would be chargeable at the Rate mentioned in the Schedule hereunto annexed marked (C. N° 2.) ſhall not be charged to the Rates and Duties, in the ſaid Schedule mentioned, at a higher Rate than in the Sum of Sixpence for each of ſuch Horſes, Mares, or Geldings.

In *England* Occupiers of Farms at Rack Rent, *etc.* under 20 *l. per Ann.* making a Livelihood ſolely thereby, and not keeping more than Two Horſes for ſuch Occupation, ſhall not be charged to the Duties in Schedule (C. No. 2.) at more than 6 *d.* for each Horſe.

IV. And be it further enacted, That in that Part of *Great Britain* called *Scotland*, and in the Principality of *Wales*, any Perſon occupying a Farm at Rack Rent, the Rent of which ſhall be leſs than Ten Pounds Sterling a Year, and making a Livelihood principally thereby, or occupying any Eſtate on any other Tenure 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 Ten Pounds Sterling a Year, (reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to double the Amount of the like Farm at Rack Rent), and making a Livelihood principally thereby, and keeping not more than Two Horſes, Mares, or Geldings, *bonâ fide* for the Purpoſes of ſuch Occupation, or of any Trade or Calling by which ſuch Perſon ſhall earn a Livelihood or Profit, or keeping not more than Two Horſes, Mares, or Geldings, *bonâ fide* for the Purpoſes of ſuch Occupation and Calling, which otherwiſe would be chargeable at the Rate mentioned in the Schedule to this Act marked, (C. N° 2.), ſhall not be charged to the ſaid Rates and Duties in the ſaid Schedule mentioned, at a higher Rate than in the Sum of Sixpence for each of ſuch Horſes, Mares, and Geldings.

In *Scotland* ſuch Occupiers of Farms at Rack Rent, *etc.* under 10 *l.* Sterling *per Ann.*, and not keeping more than Two Horſes for earning a Livelihood, ſhall not be charged to the ſaid Duties at more than 6 *d.* for each Horſe.

V. Provided alſo, and be it further enacted, That any Perſon entitled to be exempted from the Rates and Duties granted by the ſaid former Acts, or either of them, ſhall alſo be exempted from the Rates and Duties hereby granted on the ſame Articles reſpectively.

Perſons exempted from the former Duties to be exempted from the Duties hereby granted.

VI. Provided alſo, and be it further enacted, That the Perſons who reſpectively are exempted from the Rates and Duties granted by the Acts herein-before mentioned, by an Act paſſed in the Forty-firſt Year of the Reign of His preſent Majeſty, intituled, *An Act to exempt from the Payment of certain Duties, ſuch Members of both Houſes of Parliament ſerving for*

Perſons exempted from the former Duties by 41 Geo. 3. c. 62. to be exempted from the Duties hereby granted.

for that Part of the United Kingdom called Ireland, *and ſuch other Perſons herein deſcribed, as may have only an occaſional Reſidence in* Great Britain, ſhall alſo be exempted from the Rates and Duties granted by this Act on the ſame Articles reſpectively: Provided always, that no additional Duty ſhall be charged by virtue of this Act, on any Two Wheeled Carriage called *A Taxed Cart*, drawn by One Horſe, Mare, Gelding, or Mule, and conſtructed according to the Directions and Proviſions of an Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act for aſcertaining the Duty payable on Taxed Carts*; and every Horſe, Mare, Gelding, or Mule, uſed in drawing ſuch Taxed Cart in reſpect of which the Duties contained in the ſaid recited Acts were chargeable, ſhall, from and after the paſſing of this Act, be chargeable to the like Duties, and alſo the additional Duty hereby directed to be conſolidated therewith.

No additional Duty to be charged on Taxed Carts drawn by One Horſe, and conſtructed according to 38 Geo. 3, c. 93. but the Horſes liable to the former Duties to be charged with the additional Duty.

VII. And be it further enacted, That any Perſon licenſed by the Commiſſioners for Hackney Coaches, within the Cities of *London* and *Weſtminſter*, and the Suburbs thereof, to keep any Hackney Coach or Coaches, ſhall be exempted from the Rates and Duties mentioned in Schedule (C. N°. 2.) hereunto annexed, in reſpect of each Coach ſo licenſed for Two Horſes, Mares, or Geldings, and no more, kept for the Purpoſe of drawing ſuch Coach.

Licenſed Hackney Coaches ſhall be exempted from the Duties in Schedule (C. N°. 2.) in reſpect of each licenſed for Two Horſes and no more.

VIII. And be it further enacted, That the ſaid ſeveral Rates and Duties charged in that Part of *Great Britain* called *England*, ſhall be paid by quarterly Inſtalments 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 eight hundred and two: In that Part of *Great Britain* called *Scotland*, by Half-yearly Inſtalments; 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 eight hundred and two: And it ſhall be lawful for the reſpective Commiſſioners, and they are hereby required to iſſue out and deliver to the reſpective Collectors their Warrants for the ſpeedy and effectual levying and collecting the ſaid Rates and Duties as the ſame ſhall become payable by quarterly Inſtalments; and that ſuch Part thereof as cannot be ſo levied and collected, ſhall be recoverable as a Debt upon Record to the King's Majeſty, His Heirs and Succeſſors, with full Coſts of Suit, and paid to the Receiver General, in Aid of the Pariſh or Place in which the ſame ſhall be charged, and for which Payment the ſaid Pariſh and Place ſhall be anſwerable.

The Duties to be paid Quarterly in *England*, and Half-yearly in *Scotland*, on the Days herein ſpecified.

Commiſſioners to iſſue their Warrants for duly collecting the Duties.

IX. And

IX. And be it further enacted, That all and every the Perſons who are or may be authorized to be Commiſſioners for putting in Execution the Acts in force relating to the Duties on Houſes, Windows, or Lights, ſhall be Commiſſioners for executing this Act, and the Powers herein contained in all and every the Counties, Ridings, Diviſions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places reſpectively within *Great Britain*, and the ſeveral Perſons, who, as Clerks, Surveyors, and Inſpectors, Aſſeſſors and Collectors reſpectively, are or may be authorized to act in the Execution of the ſaid Acts, relating to the Duties on Houſes, Windows, or Lights, ſhall alſo be Clerks, Inſpectors, Surveyors, Aſſeſſors, and Collectors, to act in the Execution of this Act; and the ſaid Commiſſioners, and other the Perſons ſo authorized to act in the Execution of the ſaid Acts, ſhall and they are hereby reſpectively empowered and required to do all Things neceſſary for putting this Act in Execution 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, or any other Act or Acts relating to any of the Duties charged by Aſſeſſment.

Commiſſioners, Clerks, Surveyors, *&c.* for putting in Execution the Acts relating to the Duties on Houſes, *etc.* to put this Act in Execution.

X. And be it further enacted, That the ſaid ſeveral Rates and Duties ſhall 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 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 payable at and immediately before the Time of paſſing this Act, on Servants, Carriages, Horſes, Mules, and Dogs, as far as the ſame are not expreſsly altered by this Act; and that all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in the ſaid Acts herein-before mentioned, or any other Act or Acts therein referred to, and in force at and immediately before the paſſing of this Act, and not altered by this Act, or which ſhall be contained in any Act to be paſſed in this Seſſion of Parliament for granting additional Duties on Houſes, Windows, or Lights, for the ſpeedy and effectual levying, collecting, and paying, and re-aſſeſſing, in Default of Payment, the Rates and Duties granted by the ſaid Acts, or either of them, or any other the Rates and Duties charged by Aſſeſſment, ſhall be in full Force, and be ſeverally and reſpectively duly obſerved, practiſed, applied, and put in Execution throughout *Great Britain*, for the levying, collecting, and paying the ſaid ſeveral Rates and Duties in the Schedules to this Act mentioned, and re-aſſeſſing the ſame, in Default of Payment, 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.

Duties to be aſſeſſed as former Duties, or as may be directed by any Act to be paſſed in this Seſſion, for granting additional Duties on Houſes, *&c.*

XI. And be it further enacted, That the Aſſeſſors for the Time being, ſhall within Twenty-one Days after the paſſing of this Act, for the Year ending on the Fifth Day of *April* One thouſand eight hundred and three, 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, or Market-houſe, or

Aſſeſſors within certain Periods to cauſe general Notices to be affixed on the Church Doors, or Market

House or Croſs, of the Place, requiring Liſts to be delivered, which ſhall be deemed ſufficient Notice.

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 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 of defacing Notices.

Aſſeſſors within certain periods to leave at every Dwelling Houſe of Perſons liable to the Duties, Notices for the Occupier and Inmates, requiring Liſts to be produced.

XII. Provided always, and be it further enacted, That beſides ſuch general Notices as aforeſaid, the ſaid reſpective Aſſeſſors ſhall, within Twenty-one 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 the Twenty-fourth Day of *May* in *Scotland*, in every ſuch Year, give or leave at every ſuch Dwelling Houſe where any Perſon liable, or ſuppoſed to be liable, to the Duties hereby impoſed, or either of them, ſhall reſide within the Limits of the Places for which ſuch Aſſeſſors act, One Notice to and for the Occupier thereof; and where ſuch Dwelling Houſe ſhall be let in different Apartments, and occupied diſtinctly by different Perſons or Families, a like Notice to and for the Occupier of each diſtinct Story or Apartment, provided any Perſon liable, or ſuppoſed to be liable as aforeſaid, ſhall reſide there, and alſo a like Notice to and for every Perſon ſo liable, then reſiding in ſuch Dwelling Houſe as a Lodger or Inmate, within the Knowledge of ſuch Aſſeſſor or Aſſeſſors, 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.

Perſons keeping Male Servants, *etc.* in the Courſe of the Year ending *April* 5, 1802, ſhall, within a limited Time, without any previous Notice, make out and deliver to the Aſſeſſors certain Liſts.

XIII. 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 eight hundred and two, ſhall within Thirty Days after the paſſing of this Act, 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, and ſhall contain the Pariſh or Place, and the 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

Courſe of the Year, ending on the Fifth Day of *April* One thouſand eight hundred and two, 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, or in any other Capacity mentioned in this Act, or in the Schedules hereunto annexed, and the Names of ſuch Servants and the ſeveral Capacities in which they ſhall ſerve; and whenever the Perſon required to return ſuch Liſt ſhall be liable to the Duty on Servants kept by any Male Perſon, never having been married, he ſhall be required to denote the ſame, by adding to the Signature of his Name, in his own Hand Writing, the Letter B.; 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 any Duty by the ſaid Act laſt mentioned, deſcribing therein by its uſual Name and Deſcription the particular Kind and Denomination of ſuch Carriage, and diſtinguiſhing the Number of ſuch Carriages with Four Wheels from the Number of ſuch Carriages with leſs than Four Wheels, and alſo diſtinguiſhing the Number of Horſes by which ſuch Carriages, with leſs than Four Wheels ſhall have been drawn at any Time during the above mentioned Period, and alſo the Number of ſuch Carriages liable as Taxed Carts; another of the ſaid Liſts ſhall contain the greateſt Number of Horſes, Mares, or Geldings, kept and uſed for the Purpoſes of Riding or drawing any Carriage chargeable with Duty by this Act at any One Time within the like Period; another of ſuch Liſts ſhall contain the greateſt Number of all other Horſes, Mares, or Geldings, and Mules, kept by ſuch Perſon at any One Time, diſtinguiſhing therein ſuch Horſes, Mares, Geldings, and Mules, as are exempted from the ſaid Rates and Duties 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 ſhall cauſe ſuch Liſts to be delivered to the Aſſeſſor or Aſſeſſors of the ſaid Rates and Duties for the Diſtrict, Pariſh, or Place where ſuch Perſon ſhall reſide, and which Liſts ſo delivered ſhall be in lieu of any other Liſts required to be delivered in purſuance of the Directions contained in any former Act; 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 for which ſuch Liſt ought to be delivered.

Perſons to be aſſeſſed for the greateſt Number of Servants, *etc.* kept within the Year.

XIV. And be it further enacted, That every Perſon liable to the ſaid Rates and Duties ſhall yearly, that is to ſay, between the Fifth Day of *April* and the Thirtieth Day of *May* in every ſubſequent Year, and he and ſhe is hereby required, without any previous Notice for that Purpoſe, to cauſe to be prepared and to be delivered to the reſpective Aſſeſſors before mentioned, 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 preceding Year, ending on the ſaid Fifth Day of *April*; which Liſts ſhall

Perſons liable to the Duties, without previous Notice, to deliver to the Aſſeſſors, yearly, Liſts of the greateſt Number of Servants, *&c.* kept by them.

ſhall be prepared in the Forms before preſcribed, 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 Perſons ſhall be liable to the ſaid Rates and Duties, or any of them; and every Perſon ſhall be chargeable for the greateſt Number of Servants, Carriages, Horſes, Mares, or Geldings, Mules, and Dogs, retained, employed, kept, or uſed by him or her at any One Time within ſuch preceding Year.

Aſſeſſors, &c. to make a Surcharge in Double the Duty for Omiſſion of Servants, &c. in Lifts, and ſhall be entitled to One Moiety thereof.

XV. And be it further enacted, That if the Aſſeſſors, Surveyors, or Inſpectors, or any of them, ſhall, upon Examination of any Liſt or Liſts, or Aſſeſſment or Aſſeſſments, or otherwiſe find, that any Perſon liable to the ſaid Rates and Duties in the Schedules to this Act mentioned, or any of them, hath not made a Return or delivered a Liſt, as by this Act is required, or hath omitted any Servant, Carriage, Horſe, Mule, or Dog, which ought to have been ſo returned, 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 Servants, Carriages, Horſes, Mules, and Dogs not returned as aforeſaid, and every Perſon ſhall be charged in ſuch Double Duty for every Servant, Carriage, Horſe, Mule, or Dog not juſtly returned as aforeſaid; and the Aſſeſſor, Surveyor, or Inſpector, ſo making ſuch Surcharge, ſhall be, and is hereby entitled to, and ſhall have and receive for his own Uſe from the reſpective Receivers General, One Moiety of the Sum charged by every Surcharge which ſhall be juſtly made as aforeſaid.

Perſons beginning after *April* 5, 1802, to keep any Male Servant, &c. or ceaſing to keep any, ſhall, within 20 Days, give Notice to the Aſſeſſor.

XVI. And be it further enacted, That every Perſon who, from and after the Fifth Day of *April* One thouſand eight hundred and two, 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), or who ſhall ceaſe to retain or employ any Male Servant, or to keep or uſe any Carriage, Horſe, Mule, or Dog, liable to the Duty, without retaining or employing any other Male Servant, or keeping or uſing any other Carriage, Horſe, Mule, or Dog liable to the like Duty, in the Place or Stead of ſuch Servant, Carriage, Horſe, Mule, or Dog, ſhall, within Twenty Days after he or ſhe ſhall ſo begin or ceaſe to retain or employ ſuch Servant, or to keep or uſe ſuch Carriage, Horſe, Mule, or Dog, cauſe Notice thereof to be given to the Aſſeſſor or Aſſeſſors for the Diſtrict, Pariſh, or Place where he or ſhe ſhall reſide, and of the Number of ſuch Servants, Carriages, Horſes, Mules, and Dogs, and the Increaſe or Decreaſe made thereby, deſcribing in ſuch Notice every ſuch Servant by his proper Name, and the ſeveral Capacities in which ſuch Servants reſpectively ſhall be or ſhall have been 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 the Number of Horſes uſed in drawing any ſuch Carriage with leſs than Four Wheels, 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 and Mules mentioned or deſcribed in the ſaid Act paſſed in the Thirty-ſixth Year of the Reign of His preſent Majeſty; and alſo deſcribing every Dog kept by ſuch Perſon, diſtinguiſhing the Kind of Dog where One Dog only ſhall be kept by ſuch Perſon as aforeſaid.

XVII. And be it further enacted, That if any Perſon liable to the ſaid Rates and Duties, or any of them, ſhall neglect to deliver a Liſt according to the Directions of this Act, or ſhall omit any Perſon, or any Deſcription, Matter, or Thing which ought to be contained therein according to this Act, he or ſhe ſo offending ſhall forfeit and pay the Sum of Fifty Pounds over and above any Rate or Duty chargeable as aforeſaid, to be recovered as by this Act is directed.

50 *l.* Penalty for not delivering Liſts, or for Omiſſions therein.

XVIII. And be it further enacted, That every Perſon who ſhall have divers Places of Reſidence, or ſhall keep any Servants, Carriages, Horſes, Mares, Geldings, Mules, or Dogs, at divers Places, ſhall be obliged to deliver ſuch Liſt at each of ſuch Places, and to inſert in every ſuch Liſt the whole Number of Servants retained or employed by ſuch Perſon, and the whole Number of Carriages, Horſes, Mares or Geldings, Mules, and Dogs, kept by ſuch Perſon within *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, Pariſh, or Place 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 over and above the Rate or Duty chargeable as aforeſaid to be recovered as by this Act is directed.

Perſons having divers Places of Reſidence to deliver Liſts at each, and ſpecify the Number intended to be paid for in the Diſtrict where delivered, on Penalty of 50 *l.*

XIX. Provided always, and be it further enacted, That the Penalty by this Act impoſed for not delivering the Liſts or Declarations hereby required to be delivered, or omitting to inſert therein, any Servants, Carriages, Horſes, Mules, or Dogs, which ought to have been inſerted therein, ſhall not be ſued or proſecuted for in any Caſe where the Perſon or Perſons againſt whom the Suit or Proſecution ſhall be brought before the Commencement thereof ſhall have been ſurcharged and aſſeſſed in Double the Duty payable for the Servants, Carriages, Horſes, Mules, or Dogs reſpectively retained or kept by him or her, and of which no Liſt ſhall have been delivered, or which ſhall have been omitted in ſuch Liſts or Declarations as aforeſaid.

Penalty for not delivering in Liſts or for Omiſſions therein not to be ſued for where the Parties have been ſurcharged.

XX. Provided alſo, and be it further enacted, That any Perſon claiming to be within any of the Exemptions allowed by this Act, ſhall make a due Return thereof, and the Cauſe or Cauſes of ſuch Exemption, and if any Diſpute ſhall ariſe whether the Perſon be entitled to ſuch Exemption, the Proof thereof ſhall lie on the Perſon claiming ſuch Exemption, who on any Suit or Proſecution, or on any Surcharge, ſhall be permitted to alledge the ſame on Oath or Affirmation, or to prove the ſame by lawful Evidence to be produced and ſhewn by him; provided that no

Perſons claiming Exemptions to make a Return thereof, and in caſe of Diſpute, the Proof ſhall lie on the Claimant.

Exemption be allowed, unleſs the ſame, and the Cauſe thereof, ſhall have been duly returned to the Aſſeſſor or Aſſeſſors as aforeſaid.

Perſons removing without paying the Duties, or leaving ſufficient Aſſets, to forfeit 20*l.*

XXI. And be it further enacted, That, from and after the Fifth Day of *April* One thouſand eight hundred and two, if any Perſon rated and aſſeſſed to any of the ſaid Rates and Duties charged by this Act, or the ſaid former Acts, ſhall remove out of the Limits of the Collectors of the ſaid Rates and Duties, without firſt paying or diſcharging, or cauſing to be paid or diſcharged, all the Rates and Duties charged upon him or her, and which ſhall then be due and payable, or without leaving in ſuch Pariſh or Place ſufficient Goods and Chattels whereon the ſaid Rates and Duties in Arrear may be raiſed and levied, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay, over and above the ſaid Rates and Duties ſo left unpaid as aforeſaid, the Sum of Twenty Pounds, to be recovered as by this Act is directed.

Houſeholders to enter in a Book an Account of Servants, *etc.* kept by Lodgers, and Livery Stable Keepers of Horſes or Carriages ſtanding at Livery, and to deliver Liſts containing the Particulars thereof, on Penalty of 50*l.*

XXII. 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 in 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, and every Perſon keeping any Carriage or Carriages, or any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings to let out to Hire by way of Job, or letting out the ſame to hire by way of Job, ſhall alſo from Time to Time enter in 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 eight hundred and two, and within Twenty Days after the Fifth Day of *January*, and 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, or kept by ſuch Perſon to be let out to Hire, or being let out to Hire as aforeſaid; and every ſuch Liſt to be delivered by ſuch Houſeholder, 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 ſuch 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, or which ſhall be kept to let out to Hire, or be let out to Hire by Way of Job, by ſuch 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

ought to be contained therein, he or she so offending shall forfeit and pay the Sum of Fifty Pounds to be recovered as by this Act is directed.

XXIII. And be it further enacted, That all pecuniary Penalties by this Act imposed shall be recovered and distributed in such Manner as the Penalties imposed by any Act of the present Session of Parliament for granting to His Majesty additional Duties on Houses, Windows, or Lights, are directed to be recovered and distributed. Recovery and Distribution of Penalties.

XXIV. And be it further enacted, That all the Monies arising by the said Rates and Duties by this Act granted shall from Time to Time, together with the Monies arising by the Rates and Duties granted by the Acts herein-before mentioned and hereby consolidated, the necessary Charges of raising and accounting for the same excepted, be paid into the Receipt of His Majesty's Exchequer, and shall be carried to and made Part of the Consolidated Fund of *Great Britain*. Consolidated Duties to be carried to the Consolidated Fund of *Great Britain*.

XXV. And whereas, by the said first mentioned Act it was provided, that 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, there should be, during the Remainder of certain Periods of Ten Years, to be computed as in the said Act is mentioned, separately entered in the Books provided and kept in the Office of the Auditor of the Receipt of His Majesty's Exchequer for the Purposes aforesaid, at the End of every Quarter of a Year, the Proportions therein-after mentioned of the said Duties by the said Act granted, for the Purpose of supplying the several Accounts of the said Rates and Duties thereby directed to be kept; that is to say, for the general Account existing prior to the Fifth Day of *April* One thousand seven hundred and ninety-three, out of the Duties thereby granted on Male Servants, One Fourth Part of the Sum of Ninety-three thousand Pounds; out of the Duties thereby granted on Carriages, One Fourth Part of the Sum of Two hundred thousand Pounds; and out of the Duties thereby 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; 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 thereby granted, should 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 therein-after prescribed; that is to say, in the separate Account directed to be kept by the 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, on Account of certain Duties on such Male Servants, Carriages, and Horses, granted 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, on Account of certain Duties granted By 38 Geo. 3. c. 41. the Duties thereby granted were to be entered in the Auditor's Office in the Exchequer separately, in certain Proportions.

granted 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, the further Sum of Ninety-five thouſand Pounds out of the ſaid Duties on other Horſes and Mules; and the further Sum of Seventy thouſand Pounds out of the ſaid Duties on Dogs; and in 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 the ſaid Act granted, as the ſame ſhould reſpectively ariſe at the End of each ſuch Quarter: And whereas, by an Act paſſed in the Forty-firſt Year of the Reign of His preſent Majeſty, certain additional Rates and Duties were granted on Horſes uſed for the Purpoſes therein mentioned, and certain other additional Rates and Duties on all other Horſes and on Mules: And whereas, by the ſaid laſt mentioned Acts, the Monies ariſing reſpectively from the Duties thereby impoſed, were declared to be reſpectively an Addition made to the Revenue for the Purpoſe of defraying the increaſed Charge occaſioned by any Loans raiſed or Stock created by virtue of any Acts paſſed in the ſame reſpective Years, and that ſeparate Accounts thereof ſhould be kept at the ſaid Receipt; be it further enacted, That after reſerving at the ſaid Receipt the ſeveral Sums ſo ſpecified, in the Manner directed by the ſaid firſt mentioned Act, there ſhall, during the Remainder of the Period of Ten Years, to be computed from the Time of granting the ſaid Duties by the ſaid firſt mentioned Act, out of the Monies ariſing by the Duties collected by virtue of and under this Act, be entered in the Account directed to be kept by certain Acts paſſed in the Thirty-ſeventh Year of His preſent Majeſty's Reign, at the End of every ſuch Quarter as aforeſaid, the Sum of Seventy-ſix thouſand two hundred and ſeventy-five Pounds, being One Fourth Part of the annual average Amount of the ſaid Remainder of the Rates and Duties granted by the ſaid firſt mentioned Act for Three Years, ending on the Fifth Day of *January* One thouſand eight hundred and two; and in the ſeparate Account directed to be kept by certain Acts paſſed in the Forty-firſt Year of His preſent Majeſty's Reign, at the End of every ſuch Quarter as aforeſaid, the Sum of Seventy-two thouſand five hundred Pounds, being One Fourth Part of the eſtimated Produce of the ſaid laſt mentioned additional Rates and Duties for One Year, ending the Fifth Day of *April* One thouſand eight hundred and two; and after reſerving the ſaid ſeveral Sums, the Remainder of the Monies collected and paid under and by virtue of this Act, ſhall, for the Period of Ten Years from the Time of paſſing this Act, be entered in a ſeparate Account, to be kept at the ſaid Receipt, and ſhall be deemed a permanent Increaſe to the publick Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan to be made or Stock to be created by Authority of any Act of Parliament paſſed or to be paſſed in this Seſſion of Parliament, or for ſupplying any Deficiency in the Conſolidated Fund of *Great Britain*, by Occaſion of any Act paſſed or to be paſſed in this Seſſion of Parliament, for repealing the Duties on Income, and charging the Annuities now charged on the ſame Duties ſo repealed on the ſaid Conſolidated Fund.

Appropriation of Duties after reſerving the ſaid Sums.

Act may be altered or repealed this Seſſion.

XXVI. 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 (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 mentioned in an Act paſſed in the Twenty-fifth Year of His preſent Majeſty's Reign.

Number of Servants.	Duties payable by 38 Geo. 3. Cap. 41. for each Servant.	Additional Duties payable by this Act for each Servant.	Total to be charged in One Sum for each Servant.
	£. s. d.	£. s. d.	£. s. d.
For 1 ſuch Servant — —	1 10 —	— 10 —	2 — —
— 2 — — —	2 2 —	— 8 —	2 10 —
— 3 — — —	2 14 —	— 6 —	3 — —
— 4 — — —	2 14 —	— 16 —	3 10 —
— 5 — — —	3 6 —	— 14 —	4 — —
— 6 — — —	3 6 —	— 18 —	4 4 —
— 7 — — —	3 6 —	1 — —	4 6 —
— 8 — — —	3 12 —	1 — —	4 12 —
— 9 — — —	3 18 —	1 2 —	5 — —
— 10 — — —	4 4 —	1 6 —	5 10 —
— 11 and upwards — —	4 16 —	1 10 —	6 6 —
For every ſuch Servant retained or employed by any Male Perſon never having been married, over and above the before-mentioned Duties, the further Sum of — —	1 10 —	— — —	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 Manufacture, or of any Trade or Calling by which the Maſter or Miſtreſs of ſuch Servant earns a Livelihood or Profit, other than Waiters in Taverns, Coffee Houſes, Inns, Ale Houſes, or any other Houſes licenſed to ſell Wines, Ale, or other Liquors by Retail, (except occaſional Waiters).

SCHEDULE (B. N° 1.)

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 by 38 Geo. 3. Cap. 41.	Additional Duties payable by this Act for each Carriage.	Total to be charged in One Sum for each Carriage.
	£. s. d.	£. s. d.	£. s. d.
For 1 ſuch Carriage with Four Wheels — —	9 12 —	— 8 —	10 — —
For 2 ſuch Carriages with Four Wheels — —	10 4 —	— 16 —	11 — —
— 3 — — —	11 4 —	— 16 —	12 — —
— 4 — — —	11 8 —	1 2 —	12 10 —
— 5 — — —	11 11 —	1 9 —	13 — —
— 6 — — —	11 12 —	1 18 —	13 10 —
— 7 — — —	11 13 6	2 6 6	14 — —
— 8 — — —	11 14 —	2 16 —	14 10 —
— 9 or upwards — —	11 14 —	3 6 —	15 — —

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 whatever 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.

SCHEDULE (B. N° 1.)—continued.

	Duties payable by 38 Geo. 3. Cap. 41.	Additional Duties payable by this Act for each Carriage.	Total to be charged in One Sum for each Carriage.
	£. s. d.	£. s. d.	£. s. d.
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 or more, 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 —	— — —	8 8 —

SCHEDULE

SCHEDULE (B. N° 2.)

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 by 38 Geo. 3 Cap. 41.	Additional Duties payable by this Act for each Carriage.	Total to be charged in One Sum for each Carriage.
	£. s. d.	£. s. d.	£. s. d.
For every ſuch Carriage with leſs than Four Wheels, and drawn by One Horſe, Mare, or Gelding, and no more	4 4 —	1 1 —	5 5 —
And for every ſuch Carriage drawn by Two or more Horſes, Mares, or Geldings —	4 4 —	3 3 —	7 7 —

The ſaid Rates and Duties to be charged on every Calaſh, Chaiſe, or Chair, with leſs than Four Wheels, or by whatever 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.

SCHEDULE

SCHEDULE (C. No. 1.)

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 Aſſeſſment.

Number of Horſes, Mares, or Geldings.	Duties payable by 38 Geo. 3. Cap. 41. and 41 Geo. 3. Cap. 9. for each Horſe, Mare, or Gelding.	Additional Duties payable by this Act for each Horſe, Mare, or Gelding.	Total to be charged in One Sum for each Horſe, Mare, or Gelding.
	£. s. d.	£. s. d.	£. s. d.
For 1 ſuch Horſe, Mare, or Gelding — —	1 14 —	— 6 —	1 [illegible]
— 2 ſuch Horſes, Mares, or Geldings — —	2 16 —	— 10 —	3 6 —
— 3 — — —	3 2 —	— 10 —	3 12 —
— 4 — — —	3 5 —	— 10 —	3 15 —
— 5 — — —	3 6 —	— 10 —	3 16 —
— 6 — — —	3 10 —	— 10 —	4 — —
— 7 — — —	3 11 —	— 10 —	4 1 —
— 8 — — —	3 11 —	— 10 —	4 1 —
— 9 — — —	3 11 6	— 10 —	4 1 6
— 10 — — —	3 12 —	— 10 —	4 2 —
— 11 — — —	3 12 —	— 10 —	4 2 —
— 12 — — —	3 12 —	— 10 —	4 2 —
— 13 — — —	3 12 6	— 10 —	4 2 6
— 14 — — —	3 12 6	— 10 —	4 2 6
— 15 — — —	3 12 6	— 10 —	4 2 6
— 16 — — —	3 12 6	— 10 —	4 2 6
— 17 — — —	3 13 —	— 10 —	4 3 —
— 18 — — —	3 13 6	— 10 —	4 3 6
— 19 — — —	3 14 —	— 10 —	4 4 —
— 20 and upwards —	3 15 —	— 10 —	4 5 —

The ſaid Rates and Duties to be paid by the Perſon or Perſons keeping and uſing the ſaid Horſes, Mares, or Geldings.

SCHEDULE (C. No. 2.)

A SCHEDULE of the Rates and Duties payable for Horſes, Mares, and Geldings, not charged with any Duty according to Schedule C. No. 1. and alſo on Mules.

Number of Horſes, Mares, or Geldings, or Mules.	Duties payable by 38 Geo. 3. Cap. 41. and 41 Geo. 3. Cap. 9. for each Horſe, Mare, or Gelding, or Mule.	Additional Duties payable by this Act for each Horſe, Mare, or Gelding, or Mule.	Total to be charged in One Sum for each Horſe, Mare, or Gelding, or Mule.
	£. s. d.	£. s. d.	£. s. d.
For each Horſe, Mare, or Gelding kept by any Perſon, and not charged with any Duty according to Schedule C. No. 1. as aforeſaid, and for each Mule — —	— 10 —	— 2 6	— 12 6

The ſaid Rates and Duties to be paid by the Perſon or Perſons keeping or uſing ſuch Horſes, Mares, Geldings, or Mules.

SCHEDULE

SCHEDULE (D.)

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 by 38 Geo. 3. Cap. 41. for each Dog.	Additional Duties payable by this Act for each Dog.	Total to be charged in One Sum for each Dog.
	£. s. d.	£. s. d.	£. 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 —	— 4 —	— 10 —
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 —	— 2 —	— 6 —

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 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 Thirty Pounds, inſtead of the Sum therein mentioned.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1802.