

ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

***

to the Number of Windows or Lights therein respectively, and to secure the due Payment thereof, shall, during the Continuance of this Act, cease and determine; except so far as relates to the recovering, collecting, paying, and accounting for any Taxes, or Arrears of Taxes, or any Fines, Penalties, or Forfeitures, recoverable under or by virtue of the said Acts, and which shall or may have become due, or been incurred at any Time previous to the Expiration of Ten Days after the passing of this Act.

Officer empowered to enter and survey Houses and charge the Tax on Hearths and Windows.

II. And be it further enacted, That, from and after the Expiration of Ten Days after the passing of this Act, it shall and may be lawful for any Officer, appointed by the Commissioners of Inland Excise to collect or superintend the Collection of the said Taxes, or any of them, at any Time in the Day Time, between the Hours of Ten of the Clock in the Forenoon and Sunset (with the Assistance of a Magistrate, Constable, or other Person acting as a Peace Officer) to enter into any House, and into every Out-house and Edifice appertaining thereto, and into the several Apartments therein, and take Information from his own View and Survey of the Number of Fire Hearths and other Places used for Firing and Stoves therein, and also of the Number of Windows or Lights therein, and such House or Edifice shall be charged accordingly with the Taxes in respect of the Fire Hearths, and of the Number of Windows or Lights therein: Provided always, that if any House or Edifice has been newly built, such Fire Hearths therein, as appear not to be capable of being used at the Time of such Survey, shall not be charged, or if any such House or Edifice shall be finished only in Part, such House or Edifice shall be rated only according to the inhabited Part thereof.

Proviso for Houses newly built or unfinished.

Owner may refuse Officer Admission into any Room upon allowing it to be charged for One Hearth and Three Windows.

III. Provided always, and be it further enacted, That in any Case where any such Officer shall have been admitted or shall have made Entry into any House or Edifice for the Purpose aforesaid, the Owner or Occupier of such House or Edifice, or other Person who shall attend such Officer upon such Survey, upon consenting that the House or Edifice shall be chargeable with the Tax in respect of One Fire Hearth and of Three Windows for any Room therein, may refuse to admit such Officer into any such Room, except the same be a Kitchen or a Room in an Out-house; and in every such Case every Officer shall accordingly charge such House with the Tax in respect of One Fire Hearth and Three Windows for every such Room.

Taxes on Hearths and Windows chargeable on Occupier.

IV. And be it further enacted, That the Taxes on Fire Hearths, and on Windows or Lights, or on Houses in respect thereof, shall be charged on and be payable by the Occupiers of all Houses and the Out-houses and Edifices thereunto belonging respectively, and shall be levied by Distress and Sale of the Goods and Chattels of such Occupier, or on the Goods and Chattels of any subsequent Occupier of such House at any Time for the Space of Two Years and no longer, after the said Taxes shall become due.

Owner of House let in Lodgings shall be considered as Occupier.

V. Provided always, and be it enacted, That where any Dwelling House or Edifice, or any Part thereof, is or shall be let in different Apartments to any Person or Persons, the Landlord or Owner of such House or Edifice shall be deemed to be the Occupier of the said House or Edifice, and shall be charged with and be liable to pay the Tax in respect of Windows or Lights for such Dwelling House or Edifice.

Two Houſes United ſhall be charged as One.

VI. And be it further enacted, That, where there ſhall be an internal Communication between any Two Houſes adjoining each other, and the ſame ſhall be occupied by one Perſon, and his or her Family, the Taxes in reſpect of Fire Hearths and of Windows or Lights ſhall be rated as if ſuch Two Houſes were One Houſe.

Duty on Hearths in Lodging Houſes Two Shillings each.

VII. And be it further enacted, That no Houſe ſituate within the Diſtrict of the Metropolis of *Dublin*, or within any City or Town Corporate, and containing Six Hearths or upwards, in which no Shop ſhall be kept for the Sale of any Goods, or in which no Spirituous or other Liquors ſhall be ſold, and which ſhall be wholly ſet for Lodgings and occupied by Lodgers, each Lodging ſet to or occupied by One Perſon or Family, and not conſiſting of more than One Room, nor any Houſe containing Eight Hearths or upwards, the greater Part of the Rooms in which ſhall be ſet to or occupied by Lodgers, each Lodger not ſubject to a Rate exceeding Five Pounds yearly, though the ſame ſhall be partly inhabited by the Owner, ſhall be charged with any higher Rate of Tax than Two Shillings for each Hearth or other Firing Place therein.

Lodging Houſes to be charged at the Rate of One Shilling per Window.

VIII. And be it further enacted, That if in any Houſe containing Eight Windows or more, any Room or Rooms ſhall be occupied by any Lodger or Lodgers not paying reſpectively a Rent exceeding Five Pounds yearly for ſuch Lodging, ſo much of the Tax on ſuch Houſe in reſpect of all the Windows or Lights therein as ſhall, in reſpect of the Windows or Lights in the Part of ſuch Houſe ſo occupied, exceed One Shilling for each Window or Light, ſhall be deducted from the whole Charge for ſuch Houſe.

Windows in all Out-offices ſhall be charged.

IX. And be it further enacted, That every Kitchen, Scullery, Butlery, Pantry, Larder, Waſhhouſe, Landry, Bakehouſe, Brewhouſe, and Lodging Room belonging to or occupied with any Dwelling Houſe in *Ireland*, ſhall be deemed and taken to be Part of ſuch Dwelling Houſe, and all Windows or Lights therein, and alſo all Sky-lights or Windows or Lights in Stair Caſes, Garrets, Cellars, Paſſages, and in all other Parts of Dwelling Houſes, to what Uſe or Purpoſe ſoever applied, ſhall be reckoned and included in the Number of Windows in reſpect of which ſuch Dwelling Houſe ſhall be charged with Duty under this Act.

What ſhall be reckoned as diſtinct Windows.

X. And be it further enacted, That when a Partition or Diviſion in any Window or Light ſhall be of the Breadth or Space of Twelve Inches or more, the Windows or Lights on each Side of ſuch Partition or Diviſion ſhall be deemed as diſtinct Windows or Lights, and ſhall be rated accordingly: Provided always, that every Window in a Frame which is or ſhall be extended ſo far as to give Light into more Rooms than one, ſhall be reckoned and charged for ſo many ſeparate Windows as there are Rooms lighted thereby.

How Occupiers of Apartments in Hoſpitals etc. and publick Offices ſhall be charged to Hearths and Window Lights.

XI. And be it further enacted, That no Hoſpital, Charity School, or Houſe provided for the Reception or Relief of Poor Perſons, nor any Gaol, Priſon, or Seſſion Houſe, nor any Hall, Office, or other publick Building whatſoever in *Ireland*, ſhall be charged to the Payment of the Duty in reſpect of Hearths or Windows therein, otherwiſe than in Manner herein-after mentioned; that is to ſay, all the Dwelling Rooms and Apartments in any ſuch

such publick Building being occupied by any Officer of or belonging to or employed in the same, or by any Servant of such Officer, shall be deemed inhabited Houses within the Meaning of this Act, and shall be liable to the Tax on Hearths accordingly, and all such Rooms and Apartments not containing more than Six Windows shall be charged with the Tax in respect of Windows at the Rate of One Shilling for every Window or Light therein; and if such Rooms and Apartments shall contain more than Six Windows or Lights, then they shall be charged with the said Tax as if they were an entire House, and the Persons respectively by whom or by whose Servants such Rooms or Apartments are or shall be inhabited, shall be chargeable with and liable to pay the said Taxes as Occupiers of inhabited Houses under this Act.

Exemptions as to Warehouses, Weaving Rooms, and Boarding Schools.

XII. Provided always, and be it enacted, That nothing in this Act, or in any other Act or Acts in force in *Ireland*, relating to the Taxes on Houses in respect of Windows, shall extend or be construed to extend to charge with such Tax any Warehouse or Workhouse being a distinct and separate Building, and not a Part or Parcel of the Dwelling House or Shop, nor occupied as a Dwelling House, but employed solely for the Purpose of lodging Goods, Wares, or Merchandize, or for carrying on some Manufacture or Trade, although the same may adjoin to or have an internal Communication with the Dwelling House; nor to charge with such Tax any Dwelling House or other Building in respect of any Window which shall be occupied with or used for a Loom, which shall be standing at such Window and be really used in weaving; nor to charge any Dwelling House occupied wholly as a Boarding School for the Education of Children, and kept by a Person licensed to keep a School with any higher Rate or Tax than One Shilling for each Window or Light therein: Provided always, that where any Person shall dwell in any Part of any Warehouse or Workhouse, such Parts thereof as shall be inhabited shall be considered as Part of the principal Dwelling House, and the Windows or Lights therein shall be rated with the Windows or Lights in the principal Dwelling House as One and the same House: Provided also, that every Person keeping a Boarding School shall make and sign an Affidavit thereof, stating the Number of Windows or Lights in the House and Buildings occupied by such Person for such Purpose, before some Justice of the Peace, and shall deliver such Affidavit to the Collector of the Taxes in respect of Window Lights, or on Failure thereof such Person shall not be entitled to any Abatement of the full Duty chargeable on such House and Buildings in respect of the Windows or Lights therein.

Tax on Hearths and Windows shall not be charged on Dublin Castle or College.

XIII. Provided always, and be it enacted, That the said Taxes in respect of Fire Hearths or Windows shall not be charged on His Majesty's Castle of *Dublin*, or on any House within the Circuit thereof, or on any House or Tenement provided for the Residence of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, or of the Chief Secretary to the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, or of the Under Secretaries in his Office; nor on the College of the Holy and Undivided Trinity, of Queen *Elizabeth*, near *Dublin*.

XIV. And

XIV. And be it further enacted, That the Owner or Occupier of every Dwelling House, in which, with the Out-house or other Edifice appertaining thereto, there shall be Two or more Hearths or Places used for Firing or Stoves, or Seven or more Windows or Lights, shall, when required by any Officer empowered to collect the said Taxes upon Hearths and Windows, make due and immediate Declaration and Return of the greatest Number of Hearths, Firing Places, or Stoves, and of Windows or Lights respectively, which were in his or her House or Premises on the Twenty-fifth Day of *March* then next preceding; and shall, within Fourteen Days after any additional Hearth or Window shall be made or opened, deliver or cause to be delivered to the Officer aforesaid, or in his Absence, to the Collector of Excise of the District, a true List or Account in Writing, under his or her Hand, of every such additional Hearth and Window respectively; and if any such Owner or Occupier shall refuse or neglect to make or deliver such Declaration or Return, List, or Account, or shall make any undue or false Declaration or Return, List or Account, such Owner or Occupier shall for every such Offence forfeit the Sum of Ten Pounds, and shall be chargeable with and pay Double the Tax which he or she ought otherwise by Law to be charged with, in respect of Hearths or Windows as the Case may be; and if at any Time a greater Number of Hearths or Windows shall be discovered in any House, Out-house, or Edifice appertaining thereto, than the Numbers respectively expressed in such Declaration or Return, List, or Account, it shall be taken and received as sufficient Proof of a false or untrue Return, List, or Account, unless due Proof be made by such Owner or Occupier, that the Hearth or Window so exceeding had been made or opened within Fourteen Days.

Declaration and Return of Number of Windows and Hearths;

and of Windows or Hearths made or opened.

XV. And whereas Doubts may arise respecting the yearly Rents which Tenements or Dwelling Houses, not having more than Six Windows or Lights, may be worth, or the yearly Rents which may be paid by the Occupiers respectively, or the Value of the Goods or Chattels such Occupiers may have over and above all their just Debts, be it enacted, That in every Case wherein any Officer, or other Person authorized to collect the Taxes under this Act, shall doubt or shall suspect the Truth of any Declaration made by the Occupier thereof, such Occupier shall, within Six Days after Demand, deliver to such Officer or other Person a Certificate in Writing or Print, and signed by the Person from and immediately under whom such Occupier holds such Tenement or Dwelling House, or of his or her known Agent, in the Form following:

For ascertaining the Rents of Houses with Six Windows only.

'I *A. B.* do certify that I know *C. D.* of *E.* in the Parish of *F.* and that he [*or* she, *as the Case may be*] is Tenant to me, [*or*, *to* G. H. *to whom I am Agent or Receiver*,] and that the House or Tenement at *E.*, of which the said *C. D.* is Occupier, is not worth the yearly Rent of Fifty Shillings, [*or* Five Pounds, *as the Case may be*,] nor doth the said *C. D.* pay Rent to me, or to any other Person to my Knowledge or Belief, for the said House or Tenement, or any other Tenement or Land, to a greater annual Amount in the Whole than Five Pounds yearly, (Money paid for Corn Acres, Potatoe Land by the Crop in the Nature of Corn Acres, and for grazing, excepted), nor hath the said *C. D.* to the best of my Judgement, Knowledge, and Belief, Goods or Chattels to the Value of Ten Pounds over and above all his [*or* her, *as the Case may be*] just Debts.

(Signed) 'A. B.'

And at the Foot of every such Certificate shall be annexed an Affidavit of the Occupier of such Tenement and House, made before some Justice of the Peace, in Form following:

'I *C. D.* of *E.* in the Parish of *F.*, do swear, that I hold and occupy the House at *E.* aforesaid in which I dwell, of *A. B.*, and that the said Tenement and House is not worth the yearly Rent of Fifty Shillings, [*or* Five Pounds, *as the Case may be*,] and that I have not any Goods or Chattels to the Value of Ten Pounds over and above all my just Debts, and that I do not pay Rent for House, or House and Land, altogether to a greater annual Amount than Five Pounds yearly, (Money paid for Corn Acres, Potatoe Land by the Crop in the Nature of Corn Acres, and for grazing, excepted).'

And such Certificate and Affidavit shall be conclusive with respect to the said Charge; Provided always that such Certificate and Affidavit shall be delivered to the Collector, or other Person authorized to collect the said Tax, within Eight Days after the First Demand shall be made of the said Tax, during which Eight Days it shall not be lawful to take any Distress for the same; and if, during the Year for which any new Charge shall be made, the Person authorized to collect the said Tax, shall have Reason to believe that any Change of Circumstances may have rendered any such Occupier subject to such Charge, he may demand that such Certificate and Affidavit shall be renewed, and on Failure thereof he shall and may proceed to levy the Tax.

Charge on Hearths, &c. from 26th March yearly; Penalty on stopping up Hearths, &c. Double Tax.

XVI. And be it further enacted, That every Owner or Occupier of any Dwelling House shall be charged with the Tax in respect of Fire Hearths and Windows for the whole Year, for such Number of Fire Hearths and Windows as shall be in such Dwelling House, or in any Out-house or Edifice appertaining thereto, on the Twenty-sixth Day of *March* in any Year; and that if any Person shall, in order to evade the Payment of the Tax in respect of Fire Hearths or on Windows or Lights, payable within such Year, stop up, deface, cover, or conceal any Hearth, Firing Place, or Stove, or any Window or Light chargeable with the said Tax, and the same be proved, either by Confession of the Party, or upon Oath before any Justice, or by the View of such Justice, every such Person shall be charged with and pay Double the Amount of the Tax for the same respectively: Provided always, that the Proof of the Time that any such Hearth, Fire Place, Window, or Light, may have been stopped, shall lie on the Owner or Occupier of the House: Provided also, that no Hearth, Fire Place, Stove, Window, or Light, shall be deemed to be stopped up, unless the Whole of such Hearth, Fire Place, or Stove, be built up with Stones or Bricks and Mortar made with Lime, or such Window or Light be stopped up with the same Materials as the Wall or Roof adjoining thereto is composed of.

Levying the Hearth and Window Taxes by Distress of the Goods of the Landlord, chargeable as Occupier.

XVII. And be it further enacted, That in all Cases where any Person is by this Act chargeable as Occupier of any Dwelling House for the Taxes in respect of the Fire Hearths or Windows therein, such Person shall pay the said Taxes on Demand of the proper Officer, made either at the House in respect of which such Taxes are chargeable, or at the Dwelling House of the Person so chargeable, if the Person so chargeable shall not reside at the House in respect of which such Taxes are chargeable; and all Goods and Chattels in either of such Houses, and all Goods and Chattels of the

Party so chargeable, wherever the same shall be found, shall be subject and liable to the Payment of the said Taxes; and in Default of Payment of the said Taxes, it shall be lawful for such Officer to make Entry into any or either of such Houses, and any Edifices appertaining thereto, and to levy all Sums due for such Taxes, not exceeding Two Years Amount of such Taxes, by Distress and Sale of any Goods and Chattels found in the said Houses respectively, or of any other Goods or Chattels of or belonging to the Person so chargeable, restoring the Overplus, if any, after the Payment of all such Taxes, and the Charges of such Distress, which shall in no Case exceed One Fourth Part of the Taxes so due, to the Owner of such Goods and Chattels.

Persons keeping Carriages for Hire shall put up Boards. Penalty 10*l.*

XVIII. And be it further enacted, That every Person keeping Carriages for Hire, shall paint or cause to be painted, in Oil Colours, on a Board, with Letters visible and legible, at least One Inch long, in White upon a Black Ground, or in Black upon a White Ground, his or her Name and Surname at full Length, and the Words, "Licensed to keep Carriages for Hire;" which Board shall be affixed in some conspicuous Place on the Outside of the Front of the House of such Person, not more than Three Feet distant from the Top of the Shop Door or Street Door of such House; and such Person shall preserve and keep up the same during the Time such Person shall continue to keep such Carriage or Carriages, or in Default thereof shall forfeit respectively the Sum of Ten Pounds.

Duties payable by Coachmakers and Sellers of Carriages shall be paid yearly to Hearth Money Collector. Penalty 10*l.*

XIX. And be it further enacted, That every Person carrying on the Trade of a Coachmaker, or Maker of any Carriage chargeable with Duty, and every Person who shall sell any such Carriage by Way of Auction or on Commission, for or in Expectation of Profit or Reward in *Ireland*, shall, on Demand of any Collector of the Tax on Fire Hearths or other Person authorized after the passing of this Act, and after the Twenty-fifth Day of *March* in every Year, and before he or she shall make, build, or construct, or shall sell or expose for Sale any such Carriage respectively, pay to such Collector or other Person as aforesaid, the Rates or Duties which he or she shall be then chargeable with in respect of carrying on the said Trade of a Coachmaker, or Maker of Carriages chargeable with Duty, or of selling such Carriage as aforesaid; and the said Collector or other Person shall, immediately on receiving the Rates or Duties as aforesaid, give an Acquittance or Certificate under his Hand to such Coachmaker, or to such Maker or Seller of Carriages as aforesaid, which Acquittance or Certificate shall fully describe his or her Residence, whether the Rates or Duties be paid on Account or in respect of such Person being a Coachmaker or Maker of Carriages chargeable with Tax, or of being a Seller of such Carriages by way of Auction or on Commission, for or in Expectation of Profit or Reward, and be duly dated on the Day of Payment, which Acquittance or Certificate shall be Evidence of such Coachmaker, or Maker or Seller of Carriages as aforesaid, having paid the said Rates or Duties on the Day stated therein respectively; and if any such Person shall make, build, or construct, or shall sell by Auction or on Commission, for or in Expectation of Profit or Reward, any such Carriage in *Ireland*, during the Continuance of this Act, or after the Twenty-fifth Day of *March* in any Year, and before he or she shall have paid to the Collector of the Tax on Fire Hearths, or other Person authorized, the Duty or Tax he or she shall be chargeable with respectively as aforesaid, such Person for every such Offence shall forfeit the Sum of Twenty Pounds.

XX. And

What shall be deemed Hackney Coaches, &c.

XX. And be it further enacted, That no Hackney Coach, nor any Coach or Carriage let out for posting, shall be exempted as such, unless such Hackney Coach or other Carriage, and the Owner thereof, or Person letting the same, shall be duly licensed according to Law; nor shall any Carriage be exempted as a Carriage let out to hire, unless the Person keeping the same shall take out a Licence for that Purpose from the Collector of the District in which he or she shall reside which Licence such Collector shall grant without Fee or Reward; nor unless the Name and Surname of the Person keeping any such Carriage, not being a Mourning Coach or Hearse, and his or her Place of Abode be painted on the Outside of the Pannel of each Door of such Carriage, in Words at Length, in White Letters on a Black Ground, or in Black Letters on a White Ground, not less than One Inch long.

Certain Carriages exempted from Duty.

XXI. And be it further enacted, That nothing in this or any other Act contained shall extend, or be construed to extend, to charge any Hackney Coach, or any Coach or Chaise let out for posting by the Mile or otherwise, or any Mourning Coach used only as such, or any Horse, or any Stage or Mail Coach, or any Coach or Chaise used in the Cities of *Dublin*, *Cork*, *Waterford*, *Limerick*, or *Belfast*, solely for the Purpose of being let out by the Job, with any of the Duties imposed on Carriages by any Act or Acts of this present Session of Parliament.

Tax on Carriages charged on Persons in whose Possession they are.

XXII. And be it further enacted, That every Person in *Ireland* having in his, her, or their Keeping or Possession any Carriage chargeable with Duty, under or by virtue of any Act or Acts in force in *Ireland*, belonging to any other Person (other than and except Coachmakers having Carriages in their Possession for Sale) shall be charged with and pay the Tax payable for such Carriage, in the same Manner as the Owner or Proprietor thereof is or ought to be charged or chargeable for the same.

Lists of Carriages, Servants, Dogs, and Horses, shall be delivered by Owners to Officers, on Demand. Penalty 10l. and Double Tax.

XXIII. And be it further enacted, That every Person in *Ireland* having, keeping, using, or employing, or having had, kept, used, or employed, since the Twenty-fifth Day of *March* One thousand eight hundred and five, any Carriage with Two Wheels or Four Wheels, or any Male Servant, or any Dog, or any Horse, Mare, Gelding, or Mule, upon or in respect of which any Tax or Duty is or may be imposed by any Act or Acts now or at any Time hereafter in force in *Ireland* shall, upon Demand, or within Ten Days after Notice served by the Collector of the Taxes on Fire Hearths, or by any Officer appointed by the said Commissioners of Excise, to collect or superintend the Collection of any of the Taxes in this Act mentioned, in the Parish or District in which such Person shall reside, deliver to such Collector or other Officer, a true List or Account in Writing under his or her Hand, of every such Carriage, and of every such Male Servant, and of every such Dog, and of every such Horse, Mare, Gelding, and Mule, which any such Person shall or may have had, kept, used, or employed, or shall or may have, keep, use, or employ, at the Time of such Demand, or at the Time of the Receipt of any such Notice, or at any Time after the said Twenty-fifth Day of *March* One thousand eight hundred and five, or at any Time after the Twenty-fifth Day of *March* in any subsequent Year; and which List shall contain the Name and Surname of the Person delivering such List, the Name of his or her Residence or Place of Abode at the Time of delivering such List, and

of the Place, Parish, Barony, and County in which such Residence is situate, and the Description of every such Carriage with Four Wheels, and every such Carriage with Two Wheels; and the Name and Surname of every such Servant, and the Capacity in which such Servant was or is or shall be employed, and the Kind or Description of every such Dog, and the Uses or Purposes for which every such Horse, Mare, Gelding, or Mule was or is, or shall be kept or used; and from Time to Time, as often as any such Person shall keep or have any additional Carriage, or shall retain or employ any additional Servant, or shall keep or use any additional Dog, or any additional Horse, Mare, Gelding, or Mule, beyond the Number of the same respectively, expressed in any such List, then every such Person respectively shall, within Fourteen Days after such additional Carriage shall be kept or come into the Possession of such Person, or after any additional Male Servant shall be retained or employed, or any additional Dog, or any additional Horse, Mare, Gelding, or Mule, shall be kept or used by such Person, in like Manner deliver to the said Collector, or other Officer, a like List or Account of every such additional Carriage, Male Servant, Dog, Horse, Mare, Gelding, or Mule, as the Case may be; and if any such Person shall neglect or refuse to deliver, in Manner aforesaid, any such List or Account as is herein before required, or shall make or deliver any undue or false List or Account of the Matters and Things aforesaid, or any of them; or if at any Time any such Person shall keep, retain, employ, or use any greater Number of Carriages, Servants, Dogs, Horses, Mares, Geldings, or Mules, than shall be expressed and mentioned in such List or Account delivered by such Person pursuant to this Act, or shall keep, retain, employ, or use any Carriage, Servant, Dog, Horse, Mare, Gelding, or Mule, not expressed and mentioned in such List, such Person shall for every such Offence forfeit the Sum of Ten Pounds, and shall be chargeable with and pay Double the Tax which such Person ought otherwise by Law to be charged with, in respect of any such Carriage, Servant, Dog, Horse, Mare, Gelding, or Mule, as the Case may be, of which such Person shall have neglected or refused to deliver a List or Account in Manner required by this Act.

Accounts shall be kept and delivered by Coachmakers and Sellers of Carriages. Penalty 50 l.

XXIV. And be it further enacted, That every Coachmaker or Maker of Carriages shall, from Time to Time, enter in a Book to be kept solely for that Purpose by such Coachmaker or Maker of Carriages, the Number and Kinds of Carriages by him built and constructed for Sale, distinguishing the Number of Wheels of each; and if with Two Wheels, whether constructed to be drawn by Two Horses abreast or otherwise; and the Number sold, and the Names and Places of Abode of the Persons to whom sold, and the Days on which each Carriage was delivered or sent out of the Shop or Warehouse of such Coachmaker or Maker of Carriages; and every Person selling Carriages by Auction or on Commission as aforesaid, shall keep a like Book, and in like Manner enter in the same the Number and Kinds of Carriages sold by such Person, distinguishing the Number of Wheels of each, and the Days on which such Carriages were sold, and to whom they were so sold respectively; all which Books shall, at all reasonable Times in the Day Time, be open to the Inspection of the Collector of the Tax on Fire Hearths, or any Officer appointed to superintend the Collection of the Tax on Fire Hearths in the District where such Coachmaker or Maker of Carriages or other Person shall reside, and carry on his Business

ſineſs; and ſuch Inſpector, Surveyor, and Collector, ſhall have Power to enter into the Houſe, Manufactory, Workſhop, and other Buildings of every ſuch Coachmaker or Maker of Carriages, and Perſon ſelling Carriages as aforeſaid, and take an Account of all Carriages there, and to ſatisfy himſelf of the Truth of ſuch Entries in any ſuch Houſes reſpectively; and every ſuch Coachmaker or Maker of Carriages, and other Perſon hereby required to keep ſuch Account reſpectively, ſhall, within Twenty Days after the Twenty-fourth Day of *June*, the Twenty-ninth Day of *September*, the Twenty-fifth Day of *December*, and the Twenty-fifth Day of *March* in each and every Year after the paſſing of this Act, deliver a true Copy in Writing of all and every Entry made in ſuch Book or Books reſpectively, within the Quarter of a Year ending on ſuch Day reſpectively, containing the ſeveral Matters and Things before directed, to the Collector of Exciſe of the Diſtrict in which ſuch Coachmaker or Maker of Carriages or other Perſon ſhall reſide; and when required ſo to do by the Commiſſioners of Inland Exciſe, or Collector of Inland Exciſe in ſuch Diſtrict, every ſuch Coachmaker or Maker of Carriages or other Perſon, or his or her chief Servant, Workman, or Manager, ſhall make Oath (or being a Quaker, an Affirmation) of the Truth of ſuch Account, according to the beſt of his Knowledge and Belief; and every ſuch Copy of the Account to be delivered by ſuch Coachmaker or Maker of Carriages or other Perſon ſhall, to the beſt of his or her Knowledge and Belief, expreſs the Chriſtian and Surname of every Perſon required to be entered in ſuch Account, and the Place or Places of his, her, or their uſual Reſidence; and if any ſuch Coachmaker or Maker of Carriages or other Perſon ſhall neglect to keep ſuch Account, or deliver ſuch Copy thereof, or ſhall wilfully omit any Deſcription which ought to be contained therein, or ſhall refuſe to admit any ſuch Inſpector, Surveyor, or Collector, into the Houſe, Manufactory, Workſhop, or other Buildings of ſuch Coachmaker or Maker of Carriages or other Perſon, at a reaſonable Hour, for the Purpoſes aforeſaid, ſuch Coachmaker or Maker of Carriages or other Perſon ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds.

Duties on Coachmakers, &c. ſhall be paid to Hearth Money Collectors.

XXV. And be it further enacted, That the Collector of Exciſe of the Diſtrict to whom ſuch Account as aforeſaid ſhall be delivered by any Coachmaker or Maker of Carriages, or by any Perſon ſelling Carriages as aforeſaid, ſhall forthwith tranſmit to the ſeveral Collectors of the Duty on Fire Hearths within his Diſtrict, an Account of all ſuch Duties as ſhall be due from any Coachmaker or Maker of Carriages, or Perſons ſelling Carriages, within the Walk of ſuch Collectors of the Duties on Fire Hearths reſpectively; and ſuch Collectors of the Duties on Fire Hearths ſhall demand, receive, and collect the ſaid Duties accordingly, in ſuch Manner, and with ſuch Powers and Authorities as the Duties on Fire Hearths may be collected under or by virtue of this Act, or any other Act or Acts in force in *Ireland*.

Tax on Servants not to extend to Servants in Huſbandry.

XXVI. And be it further enacted, That the Taxes in reſpect of Male Servants ſhall not extend to any Servant who ſhall be really retained or employed for the Purpoſe of Huſbandry or Manufacture, or of any Trade or Calling, by which the Maſter or Miſtreſs of ſuch Servant ſhall earn a Livelihood or Profit, and who ſhall not at any Time be employed in any Capacity in reſpect of which a Tax is payable for any Servant.

XXVII. Provided

XXVII. Provided alſo, That the Tax payable for every Coachman, Groom, or Poſtilion in *Ireland*, let out to hire by Way of Job, ſhall be paid by the Perſon or Perſons by whom ſuch Coachman, Groom, or Poſtilion, ſhall be let to hire reſpectively; and the Tax payable for any Gardener retained or employed by any Perſon who ſhall contract for the keeping of any Garden, ſhall be paid by the Perſon for whoſe Uſe and in whoſe Garden ſuch Gardener ſhall be employed.

By whom the Tax on Grooms, &c. let to hire, and on Gardeners ſhall be paid.

XXVIII. Provided always, and be it enacted, That the Taxes payable for Male Servants ſhall not be charged in reſpect of the Servants of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being; nor in reſpect of any Butler, Cook, Gardener, or Porter of the College of the *Holy and Undivided Trinity* of Queen *Elizabeth* near *Dublin*, nor in reſpect of any Servants of the *Royal Hoſpital* near *Kilmainham*, or of the *Blue Coat Hoſpital* or *Lying-in Hoſpital* in *Dublin*, or any Hoſpital or charitable Inſtitution.

Exemption for Servants of Lord Lieutenant, &c.

XXIX. Provided alſo, and be it enacted, That the ſaid Taxes on Male Servants ſhall not be charged on any Officer ſerving in any Regiment of Horſe or Dragoons, under the Rank or not receiving the Pay of a Field Officer, provided he retains no more than one Servant; nor on any Officer ſerving in any Regiment of Artillery, Infantry, or Marines, or Corps of Engineers, for any Servant who is actually a Soldier in the Regiment or Company to which ſuch Officer ſhall belong; nor on any Officer in His Majeſty's Navy under the Rank of a Maſter and Commander, in actual Employment, for any Servant who is borne upon the Books of the Ship to which ſuch Officer ſhall belong.

Exemptions for Servants of Officers in Army and Navy.

XXX. And be it further enacted, That in all Caſes where any Officer on Half Pay from His Majeſty's Navy, Army, or Marines ſhall be charged for the ſaid Tax on Male Servants for One Male Servant only, it ſhall and may be lawful for the Commiſſioners of His Majeſty's Revenue of Inland Exciſe, on Application made to them by ſuch Officer, and Proof made that he is an Officer on Half Pay as aforeſaid, to the Satisfaction of the ſaid Commiſſioners, to make an Abatement of the whole Tax from the Charge againſt ſuch Officer, with the Conſent or Direction of the Commiſſioners for executing the Office of Lord High Treaſurer in *Ireland*.

Exemption of Servants of Half Pay Officers.

XXXI. And be it further enacted, That every Perſon who ſhall deliver any Liſt or Account required by this Act as aforeſaid, and who ſhall keep, uſe, or employ any Carriage, Male Servant, Dog, Horſe, Mare, Gelding, or Mule in any other Place in *Ireland* than the Place where ſuch Liſt or Account ſhall be delivered, ſhall in every ſuch Liſt or Account ſet forth the whole Number of Carriages, Servants, Dogs, Horſes, Mares, Geldings, and Mules kept and uſed by ſuch Perſon in *Ireland*, in order that ſuch Perſon may be charged for the ſame according to the Rate chargeable on the greateſt Number retained in the Whole; and ſuch Perſon ſhall ſpecify the Places, with the Pariſh and Barony in which the ſame ſhall be ſituate, where each ſuch Carriage, Servant, Dog, Horſe, Mare, Gelding, or Mule, ſhall be at the Time when ſuch Perſon ſhall deliver ſuch Liſt, and ſhall make and ſign a Declaration of the Pariſh or Place in which ſuch

Liſts ſhall be delivered of all Carriages, &c. kept by any Perſon at different Places. Penalty 10*l.*

such Person intends to pay for all such Carriages, Servants, Dogs, Horses, Mares, Geldings, or Mules; and on Proof of Payment by any Person of the Taxes in respect of all such Carriages, Servants, Dogs, Horses, Mares, Geldings, and Mules in any one Parish or Place by Production of the Receipt, signed by the Collector to whom the Payment shall have been made, or of a Certificate by such Collector, such Person shall be acquitted from the Payment of the said Taxes respectively, in any other Parish or Place in *Ireland*; and if any Person shall neglect or refuse to set forth such Particulars as are hereby required in such Lists or Accounts, such Persons shall, for every such Offence, forfeit the Sum of Ten Pounds.

Returns by Housekeepers of Carriages, &c. kept by Lodgers. Penalty 10*l*.

XXXII. And whereas Difficulties may sometimes arise in discovering Lodgers or Inmates in Houses liable to pay the said Taxes in respect of Carriages, Male Servants, Dogs, Horses, Mares, Geldings, and Mules, be it therefore enacted, That every Inhabitant Householder of any House in which any Lodger or Inmate shall reside, who shall keep or use any Carriage, Servant, Dog, Horse, Mare, Gelding, or Mule upon or in respect of which any Tax is or may be payable as aforesaid, shall deliver to any Officer appointed to collect or superintend the Collection of any of the Taxes aforesaid on Demand, or within Ten Days after the Notice served by such Officer, a true List or Account in Writing, under the Hand of such Inhabitant Householder expressing the Name and Surname of every such Lodger or Inmate, with an Account of every Carriage, Servant, Dog, Horse, Mare, Gelding, or Mule, kept, retained, employed, or used by such Lodger or Inmate to the best of the Knowledge and Information of such Inhabitant Householder; and if any such Inhabitant Householder shall neglect or refuse to deliver such List as aforesaid, or shall wilfully omit or misrepresent any Description which ought to be contained therein, or shall make or deliver any undue or false List or Account, every Person so offending, shall for every such Offence, forfeit the Sum of Ten Pounds.

Form of Notices shall be settled by Commissioners of Excise.

XXXIII. And be it further enacted, That the Notices by this Act required to be given by any Officer in respect of the Taxes mentioned in this Act requiring any List or Account thereof, and the several Lists or Accounts to be delivered pursuant to such Notices by every Person subject to the said Taxes, or any of them, shall and may be in such Form or Forms adapted to the particular Lists or Accounts required as the Commissioners of Inland Excise in *Ireland* may from Time to Time order, direct, and appoint.

Returns on Behalf of Absentees may be made by their Servants.

XXXIV. Provided always, and be it enacted, That in case any Person having or owning any House subject to the Tax in respect of Fire Hearths or Windows, or keeping, using, or employing any Carriage, or any Servant, or any Dog, or any Horse, Mare, Gelding, or Mule upon or in respect of which any Tax or Duty is or may be payable as aforesaid, shall be absent from *Ireland*, then a List or Account of the Fire Hearths and Windows in any House belonging to such Person, and of any and every Carriage or Servant, or Dog, or Horse, Mare, Gelding, or Mule, kept, used, or employed by such Person, made out and subscribed by the Agent, Steward, Housekeeper, or principal Servant of such Person so absent, and delivered as aforesaid, shall be of the same Effect as if such List or Account were made out and subscribed and delivered by the Person,

ſon owning and occupying ſuch Houſe, or keeping, uſing, or employing any ſuch Carriage, Servant, Dog, Horſe, Mare, Gelding, or Mule reſpectively, as the Caſe may be.

Diſputes ſhall be determined by Juſtices, with Appeal to Seſſions.

XXXV. And be it further enacted, That in caſe any Queſtion or Difference ſhall ariſe between any Perſon charged or chargeable with any Tax in reſpect of Fire Hearths, Windows, Carriages, Servants, Dogs, Horſes, Mares, Geldings, or Mules, and any Officer charging the ſame or employed to collect or ſuperintend the Collection thereof, ſuch Queſtion and Difference ſhall be heard and determined in the Preſence of ſuch Officer by any Juſtice of the Peace to whom Complaint ſhall be made; provided, that if ſuch Officer or the Party charged with the Tax ſhall not be ſatisfied with the Determination of ſuch Juſtice, it ſhall and may be lawful, as well for the Party charged as for the Officer, to appeal from ſuch Determination to the next General Seſſions of the Peace, and the Juſtices attending the ſame are hereby empowered and required to examine and inquire into any ſuch Determination upon Oath, and to confirm or reverſe the ſame, and pronounce Judgement thereon, which Judgment ſhall be final and concluſive as to the Matter in Diſpute, and the Perſon charged with the Tax may be examined upon Oath, if ſuch Perſon ſhall deſire it, upon ſuch Complaint.

Officers empowered to collect and diſtrain for Taxes.

XXXVI. And be it further enacted, That any Officer authorized to collect all or any of the aforeſaid Taxes, is hereby reſpectively authorized and empowered to levy, collect, and receive the ſeveral Taxes on Houſes, in reſpect to the Number of Windows and Lights therein, and on Carriages, and on Coach Makers, or Makers or Sellers of Carriages, whether in reſpect of carrying on the Trade of a Coach Maker, or Seller of ſuch Carriages, or in reſpect of having made, built, or conſtructed, or of having ſold any ſuch Carriages; and the Taxes on Male Servants, Dogs, Horſes, Mares, Geldings, and Mules; in the ſame Manner, and with like Powers and Authorities, as the Taxes on Fire Hearths may by Law be levied, collected, recovered, and received; and that every Perſon chargeable with and liable to pay the ſaid Taxes reſpectively, or any of them, ſhall, on Demand made at the Houſe of ſuch Perſon by any ſuch Officer, pay to ſuch Officer the ſeveral and reſpective Rates, Duties, and Taxes, which ſuch Perſon ſhall be ſo chargeable with and liable to, and which ſhall be then payable or in Arrear; and in caſe of Refuſal, or Default in Payment thereof, or any Part thereof, after ſuch Demand, it ſhall and may be lawful for ſuch Officer, at any Time in the Day Time, with the Aſſiſtance of a Conſtable or other Peace Officer, or if no ſuch Conſtable or other Peace Officer ſhall appear or attend, then without ſuch Aſſiſtance to make Entry into and upon the Houſe, Office, or other Premiſes of the Perſon chargeable with the ſaid Taxes, or any of them, and to levy the ſame and all Arrears thereof by Diſtreſs and Sale of any Goods of ſuch Perſon, in or upon ſuch Houſe, Office, or other Premiſes; or, if no Goods ſhall be found in ſuch Houſe, Office, or Premiſes, ſufficient to ſatisfy all ſuch Taxes ſo payable, and all Arrears thereof, then it ſhall and may be lawful for ſuch Officer to levy the ſame by Diſtreſs and Sale of any Goods of ſuch Perſon whereſoever ſuch Goods ſhall be found, reſtoring to the Party the Overplus of ſuch Money, as ſuch Goods ſhall be ſold for over and above the Tax and Arrears thereof then due, and over and above the neceſſary Charges of taking ſuch Diſtreſs; and every ſuch Officer ſhall have a

Book or Books prepared for the Collection of each of the said Taxes, or for any Two or more of them, as the Commissioners of Inland Excise may deem expedient, in which every Leaf shall be divided into three Columns, and upon each of the said Columns shall be printed or written the Name and Residence of the Person chargeable, and the Duty wherewith, and on what Account such Person is chargeable; and upon the middle, and also upon the extreme of the said Columns shall be printed or written over and above what shall be contained as above directed, these Words "Received the full Amount of the foregoing Duties," specifying the Time and Place; and each such Column shall be signed by the Collector when he receives the Duty.

Regulating the Receipts for Taxes under this Act.

XXXVII. And be it further enacted, That the said Columns shall be joined with oblique Lines, Flourishes, or Devices, in such Manner as the said Commissioners shall direct; and the Extreme or Third of the said Columns shall be stamped with the Duty payable thereon, as for a Receipt; and it shall be separated or cut off by a Cut through the oblique Line, Flourish, or Device, which joins it to the middle Column, and shall be delivered to the Person paying Duty on the Account specified therein, and shall be signed by the Person receiving such Duty; and the Middle of the said Columns shall be likewise cut off in like Manner, being first signed by the Person receiving the Duty therein stated, and who shall have signed the extreme or third Column, and shall be transmitted to the Collector of Inland Excise of the District, within the Week on which the Money shall have been so received; and the first Column shall remain in the Book to be kept by the Collector of the Tax, and produced by him at all Times for the Inspection of any superior Officer.

No Fee for Receipts.

XXXVIII. And be it further enacted, That Receipts given by virtue of this Act shall be given without Fee or Reward of any Nature or Kind whatsoever.

Collectors who do not make Returns shall be charged as herein.

XXXIX. And be it further enacted, That in every Case where any Person appointed to collect the Taxes in respect of Fire Hearths, Windows, Carriages, Servants, Dogs, Horses, Mares, Geldings, or Mules, or any of them, shall not within Ten Days after Demand in Writing, signed by any Commissioner of Excise served on such Person, or left at his usual Place of Abode, whether he be then in Commission as an Excise Officer or not, return a full and distinct Account of his Collection of the said several Taxes, specifying such as he may have omitted to collect (if any such there be), then and in such Case the Number of Fire Hearths, Windows, Carriages, Servants, Dogs, Horses, Mares, Geldings, or Mules, in the Walk or Parish or Parishes, as the Case may be, wherein he shall have been appointed to collect, shall, for such Year as he shall so fail to deliver such Account for, be deemed equal to the Number of Fire Hearths, Windows, Carriages, Servants, Dogs, Horses, Mares, Geldings, or Mules, collected in such Walk, or Parish or Parishes, for the Year next preceding, or any other of the Three last Years, at the Discretion of the said Commissioners; and such Person shall be charged with such Sum as the Taxes payable in such Year would have amounted unto, according to the Number of Fire Hearths, Windows, Carriages, Servants, Dogs, Horses, Mares, Geldings, or Mules, respectively appearing to have been charged in such Walk, Parish or Parishes, in such Year, but according to the Rates payable in the Year

in, which such Account shall not have been so returned; and such Collector shall be liable to and shall pay the same, and his Sureties shall be answerable therefore to the Extent of the Sum contained in the Bond or other Security which such Sureties shall have entered into.

Recovery and Application of Penalties as under Irish Excise Act 14, 15 C. 2. c. 8, &c.

XL. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, shall be paid and recovered in *British* Currency, and shall and may be sued for and recovered, levied, and applied in such Manner and Form, and by such Ways and Means, and with such Powers and Authorities as are prescribed, directed, and appointed, in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majesty *Charles* the Second, intituled, *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*, or by any other Act or Acts in force in *Ireland* relating to His Majesty's Revenue of Excise, as fully and effectually, to all Intents, Constructions, and Purposes, as if the same were particularly mentioned and expressed, and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who shall think him, her, or themselves aggrieved or injured, as in and by the said Act of Excise, or any Act or Acts in force in *Ireland* relating to His Majesty's Revenue of Excise, is provided.

Penalties under 10 l. may be recovered before One Justice within Three Months.

XLI. Provided always, and be it enacted, That it shall and may be lawful to and for any one Justice of the Peace within his Jurisdiction, where any pecuniary Penalty or Forfeiture not exceeding Ten Pounds shall be incurred under this Act, to hear and determine the same, and to convict the Party offending on his or her own Confession, or on the Oath of any one credible Witness; and in all such Cases, One Moiety of the Penalty or Forfeiture shall be paid to the Informer, and the other Moiety to the Poor of the Parish, where the Offence shall have been committed or the Conviction made, at the Discretion of the Justice, and such Justice of the Peace is hereby authorized and required, upon Information made on Oath in that Behalf, within Three Months after the Offence committed, to summon the Party accused, and also the Witness or Witnesses upon either Side, and if upon Confession of the Party accused or Examination of any Witness or Witnesses on Oath, which Oath such Justice is hereby empowered to administer, such Party shall be convicted of the Offence alledged against him, then it shall be lawful for such Justice, and he is hereby required to award and issue out a Warrant under his Hand and Seal to any Constable of the County, for levying the Penalty or Forfeiture incurred on the Goods of the Offender, and to cause Sale to be made thereof in case the same shall not be redeemed within Six Days, rendering to the Party the Overplus (if any) after deducting the Expence of such Sale; and for Want of sufficient Distress, it shall be lawful for such Justice, and he is required to commit such Offender to Gaol for any Time not exceeding Three Months, or until such Penalty or Forfeiture shall be paid; and if any Person shall find himself or herself aggrieved by the Judgement of the said Justice, then such Person shall and may complain or appeal to the Justices of the Peace at the next General Quarter Sessions for the County, and such Justices are hereby empowered to summon and examine Witnesses upon Oath, and finally to hear and determine the Complaint or Appeal; and in case the Conviction of

Appeal to Quarter Sessions.

the

the Party ſhall be affirmed, ſuch Juſtices ſhall iſſue their Warrants for levying the Penalty or Forfeiture as aforeſaid, and alſo for levying on the Goods of the Appellants ſuch Sum not exceeding Forty Shillings, as the ſaid Juſtices ſhall appoint, for the Coſts of ſuch Appeal, to be paid to the Informer; and where any ſuch pecuniary Penalty or Forfeiture ſhall exceed the Sum of Ten Pounds, the ſame may be ſued for and recovered by any Perſon who ſhall ſue for the ſame, by Action of Debt, Bill, Plaint, or Information, or by Civil Bill, in any of the Courts of Record in *Dublin*, or at the Quarter Seſſion of the Juſtices of the Peace, or at the Aſſizes of any County or County of a Town or City in *Ireland*; and it ſhall be lawful for the Court before whom any ſuch Penalty ſhall be recovered to order the Offender to be committed to Gaol, there to remain for any Time, in the Diſcretion of ſuch Court, or until ſuch Fine or Forfeiture be fully paid and ſatisfied.

Penalties above 10l. may be recovered by Action.

Proceeding of Juſtices not removable by Certiorari.

XLII. And be it further enacted, That no Conviction made or alledged to be made by any Juſtice of the Peace, nor any Proceeding before ſuch Juſtice, or before any Juſtices of the Peace at the Quarter Seſſions, nor any Sentence or Order given or made, or alledged to be given or made, by any ſuch Juſtice or Juſtices, under or by virtue of this Act, ſhall be removed by Writ of *Certiorari* out of the County, City, Town, or Place wherein ſuch Conviction or Proceeding ſhall have been had or made, into any Court whatſoever; and that no Writ of *Certiorari* ſhall ſuperſede Execution or other Proceedings upon ſuch Conviction, Order, or Sentence ſo made or given in purſuance of this Act, but that Execution and other Proceedings ſhall be had and made thereupon, any ſuch Writ of *Certiorari*, or Allowance thereof, notwithſtanding.

Penalty on Magiſtrates who neglect to do as required by this Act 50l.

XLIII. And be it further enacted, That any Juſtice of the Peace or Magiſtrate in *Ireland*, who ſhall neglect or refuſe in any Inſtance to carry this Act into Execution, upon a proper Application made to him, ſhall forfeit the Sum of Fifty Pounds *Britiſh* Currency for every ſuch Neglect or Refuſal, to be recovered by Action of Debt, Bill, Plaint, or Information, in any Court of Record in *Ireland*, by the Perſon who ſhall have made ſuch Application, in which no Eſſoign, Protection, Wager of Law, nor more than One Imparlance ſhall be allowed; the Money recovered by ſuch Action to be applied as to one Half thereof to the Uſe of the Perſon ſuing for the ſame, and the other Half to be paid to the Miniſter, Rector, or Churchwarden of the Pariſh wherein ſuch Juſtice of Peace or Magiſtrate ſhall reſide, for the Uſe of the Poor therein.

Continuance of Act.

XLIV. And be it further enacted, That this Act ſhall continue in force until the Twenty-ninth Day of *September* One thouſand eight hundred and ſix.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1805.