ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

C A P. XIII.

An Act for granting to His Majeſty additional Duties in *Great Britain* on Horſes uſed in riding, or for drawing certain Carriages; and for conſolidating the ſaid additional Duties with the preſent Duties thereon. [18th *March* 1805.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's publick Expences and making a permanent Addition to the publick Revenue of *Great Britain*, have freely and voluntarily reſolved to give and grant unto Your Majeſty the ſeveral additional Duties hereinafter mentioned; and do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from and after the Fifth Day of *April* One thouſand eight hundred and five, in that Part of *Great Britain* called *England*, the Dominion of *Wales*, and Town of *Berwick upon Tweed*, and from and after the Term of *Whitſunday* One thouſand eight hundred and five,

The Duties on Horſes as ſpecified in Schedule, ſhall be paid.

five, in that Part of *Great Britain* called *Scotland*, there ſhall be aſſeſſed, raiſed, levied, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon all Horſes, Mares, and Geldings, mentioned or deſcribed in the Schedule to this Act annexed, the ſeveral yearly Duties reſpectively therein ſet forth; which Schedule, and the Rules therein contained, ſhall be deemed and conſtrued a Part of this Act, as if the ſame were incorporated therewith.

II. And whereas the ſaid ſeveral additional Duties, and the ſeveral Duties, at and immediately before the paſſing of this Act, by virtue of an Act paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties under the Management of the Commiſſioners for the Affairs of Taxes, and granting new Duties in lieu thereof; for granting new Duties in certain Caſes therein mentioned; for repealing the Duties of Exciſe on Licences, and on Carriages conſtructed by Coachmakers, and granting new Duties thereon, under the Management of the ſaid Commiſſioners for the Affairs of Taxes; and alſo new Duties on Perſons ſelling Carriages by Auction or on Commiſſion*, and contained in the Schedule to this Act annexed, marked (E.), might be more conveniently collected if the ſame were reſpectively conſolidated and charged in One Sum to the Amount ſpecified in the Schedule to this Act annexed; be it further enacted, That the ſeveral Duties on Horſes, Mares, and Geldings, charged by the Act before mentioned, and the additional Duties granted by this Act, as the ſame are reſpectively ſet forth and deſcribed in the Schedule to this Act annexed, marked (E.), ſhall be reſpectively conſolidated, and ſhall be aſſeſſed and charged together, as the ſame are reſpectively inſerted, deſcribed, and ſet forth in the ſaid Schedu

43 G. 3. c. 161.

The Duties granted by recited Act on Horſes ſhall be conſolidated with the Duties hereby granted.

III. And be it further enacted, That the ſaid conſolidated D[illegible] ſhall be aſſeſſed, raiſed, levied, paid, and accounted for under t[illegible] gulations of Two Acts paſſed in the Forty-third Year of the Reign of His preſent Majeſty, the One thereof intituled, *An Act for conſolidating certain of the Proviſions contained in any Act or Acts relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, and for amending the ſame*; and the other thereof intituled, *An Act for repealing the ſeveral Duties under the Management of the Commiſſioners for the Affairs of Taxes, and granting new Duties in lieu thereof; for granting new Duties in certain Caſes therein mentioned; for repealing the Duties of Exciſe on Licences, and on Carriages conſtructed by Coachmakers, and granting new Duties thereon, under the Management of the ſaid Commiſſioners for the Affairs of Taxes; and alſo new Duties on Perſons ſelling Carriages by Auction or on Commiſſion*; and this Act ſhall be conſtrued in ſuch Manner and to the like Effect in all Reſpects, as if the ſame was incorporated in the ſaid laſt mentioned Act; and that, from the Periods herein-before preſcribed for the Commencement of the ſaid additional Duties, the Schedule to this Act annexed, and the Rules therein contained, ſhall ſeverally be uſed, practiſed, and put in Execution, in lieu of the Schedule contained in the ſaid laſt mentioned Act, marked (E.), which laſt mentioned Schedule and Rules ſhall from thenceforth ſeverally ceaſe and determine.

Duties ſhall be levied under the Regulations of 43 G. 3. c. 99. and c. 161.

IV. And be it further enacted, That all the Monies ariſing by the Duties hereby impoſed (the neceſſary Charges of raiſing and accounting

Duties ſhall be paid into the Exchequer.

for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Account of the Money to be kept ſeparate.

V. Provided always, and be it further enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall, for the Period of Ten Years from the Commencement of this Act, cauſe ſeparate and diſtinct Accounts of the Duties payable by the Act of the Forty-third Year of His preſent Majeſty's Reign before mentioned, and of the additional Duties granted by this Act, to be prepared at the Office for Taxes, to be annually laid before Parliament, purſuant to an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in uſe*; and the Monies ariſing from the ſaid additional Duties 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 made or Stock created by Authority of any Act of Parliament paſſed or to be paſſed in the preſent Seſſion of Parliament.

SCHEDULE

SCHEDULE to which this Act refers.

SCHEDULE (E.)

No. 1.

A SCHEDULE of the Duties payable for all HORSES, MARES, and GELDINGS, in the Cases herein-after mentioned.

NUMBER of HORSES, MARES, or GELDINGS.	Duties payable by 43 Geo. 3. Cap. 161. for each Horse, &c.			Additional Duties granted by this Act.			Total to be charged in One Sum.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
For 1 such Horse, Mare, or Gelding —	2	0	0	0	8	0	2	8	0
2 such Horses, Mares, or Geldings —	3	6	0	0	14	0	4	0	0
3 — — — —	3	12	0	0	16	0	4	8	0
4 — — —	3	15	0	0	16	0	4	11	0
5 — — —	3	16	0	0	16	0	4	12	0
6 — — — —	4	0	0	0	16	0	4	16	0
7 — — —	4	1	0	0	17	0	4	18	0
8 — — — —	4	1	0	0	17	0	4	18	0
9 — — — —	4	1	6	0	18	6	5	0	0
10 — — —	4	2	0	1	3	0	5	5	0
11 — — — —	4	2	0	1	3	0	5	5	0
12 — — —	4	2	0	1	3	0	5	5	0
13 — — —	4	2	6	1	3	0	5	5	6
14 — — — —	4	2	6	1	3	0	5	5	6
15 — — — —	4	2	6	1	3	0	5	5	6
16 — — —	4	2	6	1	3	0	5	5	6
17 — — — —	4	3	0	1	3	0	5	6	0
18 — — — —	4	3	6	1	3	0	5	6	6
19 — — — —	4	4	0	1	3	0	5	7	0
20 and upwards — — —	4	5	0	1	3	0	5	8	0

Cafe

Caſe I.—For every Horſe, Mare, or Gelding, kept for the Purpoſe of riding or of drawing any Carriage chargeable with Duty according to the Schedule marked (D.) No. 1, 2, 3, and 4, annexed to the ſaid Act, intituled, *An Act for repealing the ſeveral Duties under the Management of the Commiſſioners for the Affairs of Taxes, and granting new Duties in lieu thereof; for granting new Duties in certain Caſes therein mentioned; for repealing the Duties of Exciſe on Licences, and on Carriages conſtructed by Coach-makers, and granting new Duties thereon, under the Management of the ſaid Commiſſioners for the Affairs of Taxes; and alſo new Duties on Perſons ſelling Carriages by Auction or on Commiſſion.*

Caſe II.—For every Horſe, Mare, or Gelding, hired for a Year or any longer Period of Time, and uſed for any Purpoſe aforeſaid.

The ſaid Conſolidated Duties to be charged annually for each Horſe, Mare, or Gelding, before deſcribed, on the Perſon or Perſons who ſhall have uſed the ſame, except where other Duties are hereby impoſed on ſuch Horſes, Mares, or Geldings, or the ſame are herein-after exempted from the ſaid Duties.

Schedule (E.)

No. 2.

A SCHEDULE of the Duties payable on Horſes, Mares, or Geldings, in the Caſes herein-after mentioned.

Duties payable by 43 Geo. 3 Cap. 161.	Additional Duty granted by this Act.	Total to be charged in one Sum.
£. s. d.	£. s. d.	£. s. d.
2 0 0	0 8 0	2 8 0

Caſe I.—For every Horſe, Mare, or Gelding, let to hire for any of the Purpoſes above mentioned, for any Period of Time leſs than One Year in any Manner, ſo that the Stamp Office Duty payable by Law on Horſes let to hire ſhall not be chargeable on ſuch letting.

To be charged annually on the Perſon or Perſons letting the ſame.

Provided always, if a due Return thereof ſhall not be made by the Hirer or Hirers according to the ſaid Act of the Forty-third Year of His preſent Majeſty's Reign, then the progreſſive Duty, as ſet forth in this Schedule No 1, ſhall be chargeable on the Perſon or Perſons who ſhall have hired the ſame, together with any other Horſes, Mares, or Geldings, that may have been uſed by ſuch Perſon or Perſons.

Caſe II.—For every Horſe, Mare, or Gelding, *bonâ fide* kept for the Purpoſe of racing or running for any Plate, Prize, or Sum of Money or other Thing, or kept in Training for any of the ſaid Purpoſes, whether in the Stables of the Proprietor or Proprietors or of any other Perſon or Perſons.

The ſaid Duty in the Caſe laſt mentioned to be charged annually on the Proprietor or Proprietors or on the Perſon or Perſons having the Cuſtody, Care, or Management of ſuch Horſes, Mares, or Geldings.

EXEMPTIONS to the Duties contained in the foregoing Schedule.

Caſe I.—The King's Majeſty, or any of the Royal Family.

Caſe II.—Any Poſtmaſter, Innkeeper, or other Perſon licenſed for that Purpoſe by the Commiſſioners appointed to manage the Duties on ſtamped Vellum, Parchment, or Paper, in reſpect of any Horſe, Mare, or Gelding let to hire by him or her in ſuch Manner that the Stamp Office Duty payable on Horſes let to hire ſhall be duly anſwered and paid on each letting, and which ſhall not on any Occaſion have been uſed by him or her for any other Purpoſe.

Caſe III.—Any Perſon duly licenſed to keep any Carriage whatever to be employed as a publick Stage Coach or Carriage for the Purpoſe of conveying Paſſengers for hire from different Places in *Great Britain*, in reſpect of any Horſe, Mare, or Gelding which is or ſhall be actually and ſolely uſed and employed by ſuch Perſon in drawing ſuch Stage Coach or Carriage from Place to Place for hire.

Caſe IV.—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 for all Horſes, Mares, or Geldings, kept for the Purpoſe of drawing ſuch Coach from the Duties contained in this Schedule.

Caſe V.—Any Dealer in Horſes aſſeſſed to the Duties charged by the ſaid Act of the Forty-third Year of His preſent Majeſty's Reign, for any Horſe, Mare, or Gelding, belonging to ſuch Dealer, and kept *bonâ fide* for Sale, and not kept or uſed for any other Purpoſe or in any other Manner.

Caſe VI.—Any Perſon who on Account of Poverty ſhall be diſcharged from the Aſſeſſment made on his or her Dwelling Houſe in purſuance of the ſaid laſt-mentioned Act, provided ſuch Perſon ſhall not have kept more than One ſuch Horſe, Mare, or Gelding, and the ſame ſhall not have been let to hire.

Caſe VII.—Any Rector, Vicar, or Curate, actually doing Duty in the Church or Chapel of which he is Rector, Vicar, or Curate, and being the regular officiating Miniſter of the Pariſh or Place in which ſuch Duty ſhall be performed, who ſhall not be poſſeſſed of an Income of Sixty Pounds *per Annum* or upwards, whether ariſing from Eccleſiaſtical Preferment or otherwiſe, and who ſhall keep One Horſe and no more, either for the Purpoſe of riding or drawing a Taxed Cart.

Caſe VIII.—Any effective Officer commanding a Volunteer Corps claiming and returning his Exemption for ſuch Number of Horſes, Mares, or Geldings, as he ſhall have been required to keep for His Majeſty's Service in ſuch Corps, and no more, in the Manner required by the ſaid laſt-mentioned Act.

Caſe IX.—Any Field Officer not being Commandant, and any Adjutant of any Volunteer Corps, and any Perſon ſerving in any Corps of Yeomanry or Volunteer Cavalry, or providing a Horſe, Mare, or Gelding, for any other Perſon ſerving in any ſuch Corps, who ſhall be returned in

the Manner required by Law as effective, and as having uſed any Horſe, Mare, or Gelding, for ſuch Service on the ſeveral Days of Muſter and Exerciſe of ſuch Corps: Provided in every ſuch laſt-mentioned Caſe the Exemption ſhall be claimed and returned in the Manner required by the ſaid laſt-mentioned Act, and a Certificate ſhall be delivered of ſuch effective Service in the Manner required by the Eleventh Section of an Act paſſed in the Forty-fourth of the Reign of His preſent Majeſty, intituled, *An Act to conſolidate and amend the Proviſions of the ſeveral Acts relating to Corps of Yeomanry and Volunteers in* Great Britain, *and to make further Regulations relating thereto.*

Caſe X.—Any Non-commiſſioned Officer or Private of any of the Regiments of Cavalry or in the Artillery, for any Horſe uſed in His Majeſty's Service.

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