ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. XLII.

An Act to grant to His Majeſty certain Duties and Taxes in *Ireland*, in reſpect of Carriages, Dogs, Fire Hearths, Horſes, Male Servants, and Windows, in lieu of former Duties and Taxes, in reſpect of the like Articles. [27th *May* 1808.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects the Commons of *Great Britain* and *Ireland* in Parliament aſſembled, towards raiſing the neceſſary Supplies to defray Your Majeſty's public Expences in *Ireland*, have freely and voluntarily reſolved to give and grant unto Your Majeſty the Duties and Taxes herein-after mentioned; and do moſt humbly beſeech Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from and after the Fifth Day of *January* One thouſand eight hundred and eight, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, upon and in reſpect of the ſeveral Carriages, Dogs, Fire Hearths, Horſes, Male Servants, and Windows mentioned, ſpecified, and expreſſed in the Schedule to this Act annexed, the ſeveral Sums of Money, Duties, and Taxes as they are reſpectively deſcribed and ſet forth in the ſaid Schedule; and the ſaid Schedule, and all the Exceptions, Exemptions, and Regulations therein ſpecified and contained, ſhall be deemed and taken to be Part of this Act to all Intents and Purpoſes whatſoever;

Duties granted on Carriages, Dogs, Horſes, Hearths, Servants, and Windows, according to Schedule annexed.

whatſoever; and the ſaid Duties and Taxes ſhall be in lieu and inſtead and in full Satisfaction of all Duties and Taxes granted upon or in reſpect of the like Articles and Things in and by an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof, in lieu of former Duties of Exciſe, and Taxes, and Drawbacks*, or by any other Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, except only ſuch Duties as have been or ſhall or may be granted or impoſed for certain local Purpoſes in *Ireland*, by any Act or Acts of Parliament, and which Duties are or may be appropriated to ſuch local Purpoſes by the Acts by which the ſaid Duties are or ſhall be granted or impoſed reſpectively, or by any other Act or Acts.

In lieu of Duties under 47 G. 3. Seſſ. 1. c. 18.

II. And be it further enacted, That all Duties and Taxes upon Dogs, Carriages, Fire Hearths, Horſes, Male Servants, and Windows, under and by virtue of the ſaid recited Act of the Forty-ſeventh Year or any Schedule thereto annexed, ſhall, from and after the Fifth Day of *January* One thouſand eight hundred and eight, ceaſe and determine, any Thing in the ſaid recited Act to the contrary notwithſtanding; except only ſo far as relates to any Duties or Arrears of Duties, incurred before the ſaid Fifth Day of *January* One thouſand eight hundred and eight, and any Fines or Penalties relating thereto reſpectively.

Duties on Carriages, &c. under recited Act, ſhall ceaſe from 5 January 1808.

III. And be it further enacted, That all the Duties and Taxes by this Act and the Schedule hereunto annexed, granted, and made payable, ſhall be paid and payable, and received and receivable, according to the Amount thereof in *Britiſh* Currency; and that all and every the ſaid Duties and Taxes granted by this Act, the neceſſary Charges of raiſing and accounting for the ſame being deducted, ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*; and that the Sum of Sixpence in the Pound, and all other Fees which ſhall or may be payable to the Lord High Treaſurer or Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, Clerk of the Pells, or any other Officer of the Treaſury of *Ireland*, upon iſſuing or Payment of any Sum or Sums of Money out of the Conſolidated Fund of *Ireland*, ſhall be carried to the ſaid Conſolidated Fund, in Aid and Addition to the Duties hereby granted, and ſhall be accounted for accordingly.

Duties payable in Britiſh Currency, and carried to Iriſh Conſolidated Fund.

Fees.

IV. Provided alſo, and be it enacted, That any Oven, or any fixed Boiler in any Dwelling Houſe, Outhouſe, or Edifice appertaining thereto, ſhall not be deemed a Fire Hearth or Stove, or Place uſed for firing, within the Meaning of this Act, or of the Schedule thereto annexed, or within the Meaning of the ſaid recited Act of the Forty-ſeventh Year aforeſaid; and that no Outhouſe, Office, Building, or Edifice ſhall be deemed a Part of any Dwelling Houſe, or to be appertaining thereto, ſo as to authorize the including the Fire Hearths, Stoves, or Places for firing, or the Windows in ſuch Outhouſe, Office, Building, or Edifice, in the Number of Fire Hearths or Windows, in reſpect of which ſuch Dwelling Houſe ſhall be chargeable with Duty, unleſs ſuch Outhouſe, Office, Building, or Edifice ſhall be uninterruptedly connected with ſuch Dwelling Houſe, or ſhall be ſituated in ſome Court, Yard, or Place, immediately adjoining to ſuch Dwelling Houſe, or ſhall be uninterruptedly connected with ſuch Dwelling Houſe, by Buildings, Yards, or Courts; and that every Fire Hearth,

Exemptions as to Ovens and Boilers, Outhouſes, Greenhouſes, &c.

Hearth, Stove, or Place for Firing in any Greenhouſe, Conſervatory, Gardener's Houſe, or other Office or Building, which is in or immediately contiguous to any Garden or Gardens, and occupied together with ſuch Garden or Gardens, ſhall be charged together, according to the total Number of ſuch Fire Hearths, Stoves, or Places for Firing in ſuch Greenhouſe, Conſervatory, Gardener's Houſe, or other Office or Building, as one diſtinct and entire Poſſeſſion, and not as appertaining to any Dwelling Houſe; any Thing in this Act or the ſaid recited Act, or any other Act or Acts, to the contrary notwithſtanding.

Collectors, &c. ſhall poſt General Notices on Church-Doors, &c.

V. And be it further enacted, That the Collectors of the Taxes on Fire Hearths in their reſpective Walks or Diviſions, or in caſe there ſhall be no ſuch Collector, then ſome Officer appointed for that Purpoſe by the Commiſſioners of Inland Exciſe and Taxes, ſhall within Sixty-one Days after the paſſing of this Act, and yearly within Sixty-one Days after the Fifth Day of *January* One thouſand eight hundred and nine, and in each and every ſubſequent Year, cauſe to be affixed on the Doors of the Church or Chapel, or Market Houſe or public School Houſe, if any ſuch there ſhall be, of every Pariſh or Place within the reſpective Walks or Diviſions of ſuch Collector or Officer; (and if any Pariſh or Place ſhall not have a Church or Chapel, Market Houſe or Public School, then on the Doors of the Church or Chapel, or Market Houſe of the neareſt or adjoining Pariſh), a general Notice to all Perſons reſiding in the ſaid Pariſh or Place who, by an Act of the Forty-ſeventh Year aforeſaid, are required to make out and deliver Liſts or Accounts of Carriages, Servants, Horſes, and Dogs, that ſuch Perſons ſhall make out the ſaid Liſts and Accounts, and deliver the ſame directed to or for the ſaid Collector of the Taxes on Fire Hearths, or to or for the ſaid Officer appointed as aforeſaid, at ſome Houſe or Place within the ſaid Pariſh or Place to be ſignified in ſuch Notice, within Twenty Days after the Date of ſuch Notice; and ſuch general Notice ſhall from Time to Time when the ſame ſhall be affixed, be deemed a Requiſition or Demand upon every Perſon within ſuch Pariſh or Place to deliver in ſuch Liſts or Accounts within the ſaid Space of Twenty Days accordingly; and if any Perſon in ſuch Pariſh or Place ſhall neglect or refuſe to make out and deliver ſuch Liſt or Account at the Houſe or Place mentioned in ſuch Notice directed in Manner aforeſaid, within the ſaid Space of Twenty Days, or ſhall make or deliver any undue or falſe Liſt or Account, every ſuch Perſon ſhall for every ſuch Offence be ſubject and liable to the like Penalties, and Forfeitures, and Payments, as Perſons neglecting to deliver Liſts or Accounts, or delivering any undue or falſe Liſt or Account of Carriages, Servants, Horſes, or Dogs, are by any Act in force in *Ireland* ſubject and liable, and the reſpective Collectors and Officers ſhall cauſe the ſaid general Notice to be from Time to Time replaced (if neceſſary) during the ſaid Space of Twenty Days; and any Perſon who ſhall wilfully tear, deface, or obliterate any ſuch Notice ſo affixed, ſhall forfeit for every ſuch Offence a Sum not exceeding Twenty Pounds, nor leſs than Five Pounds.

Houſes with not more than Four Hearths built on Farms of not leſs than 10 Acres exempted from Hearth

VI. Provided always, and be it enacted, That any Dwelling Houſe which at any Time after the paſſing of this Act, ſhall be built on and ſhall be held together with any Farm in *Ireland* containing not leſs than Ten Acres, and in the Whole of which Dwelling Houſe, with every Outhouſe and Edifice appertaining thereto, there ſhall be not more than Four

and Window Duty for 7 Years.

Four Fire Hearths or Stoves or Places for Firing, ſhall be exempted from any Duty under this Act in reſpect of the ſeveral Fire Hearths, Stoves, or Places for Firing in ſuch Dwelling Houſe, with the Outhouſes and Edifices thereto appertaining, and alſo with reſpect to the ſeveral Windows in the ſame, from the Time when ſuch Dwelling Houſe ſhall be firſt occupied, until the Fifth Day of *January* next after the End of Seven Years from the Time of ſuch firſt Occupation; and that during the ſaid Term ſuch Dwelling Houſe, and the Occupier thereof, ſhall not be charged with nor rated to, nor ſhall pay any Duty for any ſuch Fire Hearth, Stove, or Place for Firing, nor for any ſuch Window, any Thing in this Act or the Schedule hereto annexed, or in any other Act or Acts to the contrary notwithſtanding: Provided always, that ſuch Dwelling Houſe ſhall be occupied together with ſuch Farm during the Whole of the ſaid Period; and in caſe ſuch Farm ſhall not be ſo occupied therewith, the ſaid Dwelling Houſe and the Occupier thereof ſhall be charged and chargeable with the ſaid Duties in reſpect of the Fire Hearths, Stoves, or Place for Firing, and Windows therein reſpectively as any other Dwelling Houſe and Occupier is chargeable under this Act or any other Act or Acts in force in *Ireland*.

Particular Notices ſhall alſo be delivered by Officers.

VII. Provided always, and be it enacted, That whether ſuch general Notice ſhall be poſted or not as aforeſaid, the Collector of the Taxes on Fire Hearths, or any Officer appointed by or acting under the Commiſſioners of Inland Exciſe and Taxes in *Ireland* to collect or ſuperintend the Collection of all or any of the Duties and Taxes by this Act granted, ſhall within Sixty-one Days after the paſſing of this Act, and yearly within Sixty-one Days after the Fifth Day of *January* One thouſand eight hundred and nine, and in each and in every ſubſequent Year, and at ſuch other Days and Times as any ſuch Collector or Officer ſhall be directed by the ſaid Commiſſioners of Inland Exciſe and Taxes, give and leave particular Notices with every Perſon in their reſpective Walks, Diviſions, or Diſtricts liable or ſuppoſed to be liable to the Duties on Carriages, Dogs, Horſes, and Male Servants, requiring all ſuch Perſons reſpectively to prepare and produce and to deliver to ſuch Collector or Officer within Ten Days next after ſuch Notice, the ſeveral Liſts and Accounts required to be delivered by any Act of the Forty-ſeventh Year aforeſaid, in Manner required by any ſuch Act.

Duties ſhall be under Management of Exciſe Office, and levied as under 47 G. 3. ſt. 1. c. 18 & 21. 14, 15 Car. 2. c. 8. 46 G. 3. c. 106, &c.

VIII. And be it further enacted, That the ſeveral Duties and Taxes by this Act, and the Schedule hereto annexed, granted and made payable, ſhall be under the Management of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, and ſhall be raiſed, levied, collected, paid, ſued for, and recovered in the ſame Manner, and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions, and under ſuch Penalties and Forfeitures as are appointed, directed, and expreſſed for the raiſing, collecting, levying, paying, and managing of the like Duties and Taxes in and by Two ſeveral Acts made in the Forty-ſeventh Year of His preſent Majeſty's Reign; and with the like Powers and Authorities as are given in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *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 in and by an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled, *An Act to provide for the better*

better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in Ireland, or in and by any other Act or Acts in force in *Ireland* relating to the Revenues under the Management of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, as fully and effectually to all Intents and Purpoſes as if the ſame Rules and Directions, Penalties and Forfeitures were herein expreſſed and enacted, except only ſo far as the ſame are altered or repealed by this preſent Act, with like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the ſaid Acts or any of them is or may be provided.

SCHEDULE to which this Act refers.

SCHEDULE of DUTIES payable in IRELAND on the ſeveral Articles, Matters, and Things therein mentioned.

	Duty.
	£. s. d.
COACHES AND CARRIAGES.	
For and upon all the Carriages herein-after mentioned which any Perſon ſhall keep or have in his or her Poſſeſſion at any Time between the Fifth Day of January in any Year, and the Fifth Day of January in the Year following, the ſeveral yearly Rates, Duties, and Sums following:	
For and upon any Coach, Chariot, Berlin, Calaſh, or Chaiſe, with Four Wheels, not exempt by Law; and for and upon any Curricle, or other Carriage with Two Wheels, drawn by Two Horſes abreaſt, the yearly Sum of - - - -	8 8 0
For Two ſuch Carriages, the yearly Sum of - - - -	14 14 0
For Three ſuch Carriages, the yearly Sum of - - -	18 18 0
For Four ſuch Carriages, the yearly Sum of - - -	21 0 0
And for each and every Carriage above the Number of Four, the further yearly Sum of - - - - - -	4 4 0
And in all Caſes for every additional Body ſucceſſively uſed on the ſame Carriage, or Number of Wheels, the further yearly Sum of -	2 2 0
For and upon every Chaiſe with leſs than Four Wheels, not otherwiſe charged, nor exempt by Law, the yearly Sum of - -	4 4 0
For and upon every Car made uſe of and fitted up for carrying Perſons, commonly known by the Name of a Jaunting Car or Pleaſure Car, and for and upon every Carriage or Vehicle made uſe of as a Jaunting Car or Pleaſure Car, by whatever Name ſuch Carriage or Vehicle may be called, the yearly Sum of - - - - -	1 1 0
EXEMPTIONS.	
Stage Coaches, Hackney Coaches, Hackney Chaiſes, and Coaches and Chaiſes, and other Carriages kept for Hire, except ſuch as ſhall be kept for Hire by any Perſon letting out Horſes to travel Poſt, or by the Mile, who ſhall charge, demand, or receive a higher Rate of Payment for drawing any Carriage ſubject to Duty by this Act travelling Poſt by the Mile, or from Stage to Stage, than ſuch Perſon charges for his or her own Carriage of the ſame Denomination travelling Poſt in like Manner.	

COACHES and CARRIAGES. EXEMPTIONS—*continued.*

	Duty. £. s. d.
All Carriages kept by any Perſon (not letting out Carriages for Hire) who ſhall, in reſpect of the ſeveral Carriages kept by ſuch Perſon in each Year, pay the full Sum of Twenty-five Pounds Four Shillings by way of Compoſition for all ſuch Carriages, before the 25th Day of March in any Year.	
Carriages kept for Sale, for which a Duty of One Pound or Ten Shillings ſhall have been paid by the Maker thereof, as herein-after mentioned:	
For every Carriage chargeable with Duty under this Act, which any Coachmaker or Maker of Carriages ſhall make, build, or conſtruct for Sale, the ſeveral and reſpective Sums following; that is to ſay,	
For every ſuch Carriage with Four Wheels, the Sum of	1 0 0
For every ſuch Carriage with leſs than Four Wheels, the Sum of	0 10 0
To be paid by the Coachmaker or Maker thereof.	
For every Carriage chargeable with Duty under this Act, which ſhall be ſold by any Perſon in Ireland, by Auction or on Commiſſion, the ſeveral and reſpective Sums following; that is to ſay,	
For every ſuch Carriage with Four Wheels, the Sum of	1 0 0
For every ſuch Carriage with leſs than Four Wheels, the Sum of	0 10 0
To be paid by the Auctioneer, or Perſon ſelling the ſame, over and above all other Duties on ſuch Sale.	

DOGS.

For every Dog of the ſeveral Deſcriptions and Denominations following, which any Perſon ſhall have or keep either for his or her own Uſe, or for the Uſe of any other Perſon or Perſons, the ſeveral yearly Sums following; that is to ſay,	
For every Greyhound	1 0 0
For every Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier	0 10 0
For every other Dog of whatever Deſcription or Denomination the ſame may be;	
Where any Perſon ſhall have or keep Two or more Dogs	0 10 0
And where any Perſon ſhall have or keep only One ſuch Dog and no more;	
If ſuch Perſon ſhall be ſubject to the Payment of Hearth Money, in reſpect of Four or more Hearths, or ſhall be ſubject to any Duty in reſpect of Windows	0 6 0
And if ſuch Perſon ſhall be ſubject to the Payment of Hearth Money in reſpect of leſs than Four Hearths	0 4 0
The ſaid Duties to be paid by the Perſons reſpectively having or keeping ſuch Dogs reſpectively.	

EXEMPTIONS.

Any Dog not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, which any Perſon ſhall keep, who ſhall not be ſubject to any Duty in reſpect of Windows or Fire Hearths, and who ſhall have or keep only One Dog and no more.

DOGS. EXEMPTIONS—*continued.*

Any Dog or Whelp which ſhall not be actually of the Age of Six Calendar Months.

All Dogs kept by any Perſon, who ſhall in reſpect of the ſeveral Dogs kept by ſuch Perſon in each Year pay the full Sum of Thirty Pounds. by way of Compoſition for all ſuch Dogs, before the Twenty-fourth Day of June in each Year.

Duty.

FIRE HEARTHS.

For and out of every Dwelling Houſe, in the Whole of which, with every Out-houſe and Edifice appertaining thereto, there ſhall be Two and not more than Twenty-eight Fire Hearths or Stoves, or other Places uſed for firing, at any Time between the Fifth Day of January in any Year and the Fifth Day of January following, the ſeveral and reſpective yearly Rates following; that is to ſay,

	Duty. Yearly Rate on the Houſe, for the whole Number of Hearths.			Rate for each Hearth.		
	£.	s.	d.	£.	s.	d.
In reſpect of 2 Fire Hearths	0	4	6	0	2	3
3	0	7	6	0	2	6
4	0	12	0	0	3	0
5	0	17	6	0	3	6
6	1	4	0	0	4	0
7	1	11	0	0	4	6
8	2	0	6	0	5	0
9	2	9	0	0	5	6
10	3	0	0	0	6	0
11	3	11	6	0	6	6
12	4	4	0	0	7	0
13	4	17	6	0	7	6
14	5	12	0	0	8	0
15	6	7	6	0	8	6
16	7	4	0	0	9	0
17	8	1	6	0	9	6
18	9	0	0	0	10	0
19	9	19	6	0	10	6
20	11	0	0	0	11	0
21	12	1	6	0	11	6
22	13	4	0	0	12	0
23	14	7	6	0	12	6
24	15	12	0	0	13	0
25	16	17	6	0	13	6
26	18	4	0	0	14	0
27	19	11	6	0	14	6
28	21	0	0	0	15	0

And for and out of every Dwelling Houſe, in the Whole of which, with every Out-houſe and Edifice appertaining thereto, there ſhall be more than Twenty-eight Fire Hearths or Stoves, or other Places uſed for firing, in reſpect of each and every Fire Hearth or Stove, or other Place uſed for firing in ſuch Dwelling Houſe, Out-houſe, or Edifice, appertaining thereto, there ſhall be paid the yearly Sum of - - 0 15 0

FIRE HEARTHS—*continued.*

Duty.

EXEMPTIONS and ABATEMENTS.

£. s. d.

His Majeſty's Caſtle of Dublin, or any Houſe within the Circuit thereof, or 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 for the Time being, or of the Under Secretaries in his Office; and the College of the Holy and Undivided Trinity of Queen Elizabeth near Dublin, ſhall be exempted from the ſaid Duty on Fire Hearths.

Any Houſe ſituate within the Diſtrict of the Metropolis of Dublin, or within any City or Town, 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 let for Lodgings, and occupied by Lodgers, each Lodging ſet to or occupied by one Perſon or Family, and ſuch Lodging not conſiſting of more than One Room, ſhall not be charged with any higher Rate than Two Shillings for each Hearth or Firing Place therein.

Any Houſe ſituate within the Diſtrict of the Metropolis of Dublin, or within any City or Town, and 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 Rent exceeding Five Pounds yearly for ſuch Lodging, though the ſame ſhall be partly inhabited by the Owner, ſhall not be charged with any higher Duty than Two Shillings for each Hearth or Firing Place.

Any Hoſpital, Charity School, or Houſe provided for the Reception and Relief of poor Perſons, or any Gaol, Priſon, or Seſſions Houſe, or any Hall, Office, or other Public Building whatever in Ireland, ſhall not be charged in reſpect of Hearths therein, otherwiſe than in Manner herein-after mentioned; that is to ſay, all the Dwelling Rooms and Apartments in any ſuch Public Buildings 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, and ſhall be liable to the Tax on Hearths accordingly; 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 Tax, as Occupiers of inhabited Houſes are by Law chargeable with, and liable to pay the ſame.

HORSES.

For all Horſes, Mares, Geldings, or Mules, which any Perſon or Perſons ſhall have or keep at any Time between the Fifth Day of January in any Year, and the Fifth Day of January in the Year following, for the Purpoſe of riding, or for the Purpoſe of drawing any Carriage whatever chargeable with Duty (except Carriages kept for Hire in caſes where ſuch Carriages ſhall be ſo chargeable) the ſeveral yearly Sums following; that is to ſay,

HORSES—*continued.*

	Duty. £.	s.	d.
For One ſuch Horſe, Mare, Gelding, or Mule	0	15	0
Two, each	0	17	6
Three, each	1	0	0
Four, each	1	5	0
Five, each	1	10	0
Six, each	1	15	0
Seven, each	2	0	0
Eight, each	2	5	0
Nine, each	2	10	0
Ten or more, each	3	0	0

And for every ſuch Horſe, Mare, Gelding, or Mule, kept and uſed by any Male Perſon never having been married, an additional Duty in all Caſes equal to One Half of the Amount of the above Duties reſpectively.

EXEMPTIONS.

Any Horſe, Mare, Gelding, or Mule, under Three Years old.

Any Horſe, Mare, Gelding, or Mule, which ſhall be uſed truly and without Fraud for the Purpoſe of Huſbandry only, on Land occupied by the Owner of ſuch Horſe or other Beaſt, or for the Purpoſe of drawing any Waggon, Cart, or Carriage (except ſuch Carriages as are liable to Duty), or carrying Burthens in the courſe of the Trade or Occupation of the Perſon or Perſons to whom ſuch Horſe, Mare, Gelding, or Mule ſhall belong, although ſuch Horſe, Mare, Gelding, or Mule, ſhall be uſed for riding on the Occaſions and in Manner herein-after mentioned; that is to ſay, when returning from any Place to which any Load or Burthen ſhall have by ſuch Horſe, Mare, Gelding, or Mule, been drawn or carried, or in going to any Place from whence any Load or Burthen ſhall be to be brought back by any ſuch Horſe, Mare, Gelding, or Mule; or for the Purpoſe of procuring Medical Aſſiſtance; or for the Purpoſe of going to or from Market, or to or from any Place of Publick Worſhip, or to or from any Election of Members to ſerve in Parliament; or to or from any Court of Juſtice; provided ſuch Horſe, Mare, Gelding, or Mule, ſhall not, on any Occaſion, be uſed for any other Purpoſe, ſave as aforeſaid.

One Horſe, Mare, Gelding, or Mule, uſed only for the Purpoſe of drawing any Carriage with leſs than Four Wheels, not chargeable with any Duty under this Act, by any Perſon occupying a Farm, and making a Livelihood ſolely thereby, or by any Perſon carrying on a Trade and making a Livelihood ſolely thereby, or making a Livelihood by ſuch Occupation and Trade jointly; or by any Eccleſiaſtical Perſon not poſſeſſed of an annual Income of £. 100 or upwards, whether ariſing from any Eccleſiaſtical Preferment or otherwiſe.

One Horſe, Mare, or Gelding, uſed by any Non-commiſſioned Officer or Private in any of the Regiments of Cavalry, or in the Artillery.

One Horſe, Mare, or Gelding, uſed by any Perſon enrolled or to be enrolled, and ſerving in any Troop of Yeoman Cavalry in Ireland, who ſhall have attended on horſeback One Half at the leaſt of the

HORSES—*continued.*

	Duty. £ s. d.
Number of Days appointed for him to exercise or be on Duty in the Year, and who shall produce a Certificate from the Commanding Officer or permanent Serjeant of his having done so, and of Pay having been drawn for him for the said Number of Days.	

RACE HORSES.

For every Horse, Mare, or Gelding, which any Person shall *bonâ fide* have or keep at any Time between the Fifth Day of January in any Year, and the Fifth Day of January in the Year following, 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; or which between the Times aforesaid shall have been entered, or shall have run for any Plate, Prize, or Sum of Money, there shall be paid annually by the Person or Persons having the Custody, Charge, or Management of any such Horses, Mares, or Geldings, over and above all other Duties, the yearly Sum of - - - - - -	3 3 0

MALE SERVANTS.

For every Male Servant who shall be retained or employed by any Person in Ireland, at any Time between the 5th Day of January in any Year, and the 5th Day of January in the Year following, there shall be paid the yearly Sums, Duties, and Taxes following; that is to say,

For 1 Male Servant - - - - -	1 1 0
2 Male Servants, each - - - -	1 11 6
3 Male Servants, each - - - -	2 2 0
4 Male Servants, each - - - -	2 7 0
5 Male Servants, each - - - -	2 12 0
6 Male Servants, each - - - -	2 17 0
7 Male Servants, each - - - -	3 2 0
8 Male Servants, each - - - -	3 7 0
9 Male Servants, each - - - -	3 13 6
10 Male Servants, and upwards, each - - -	4 0 0

And for each Male Servant retained or employed by any Male Person never having been married, an additional Duty in all Cases equal to One Half of the Amount of the above Duties respectively.

To be paid by the Person who shall retain or employ such Male Servant or Servants, and to be paid for every Male Servant who shall be retained or employed in any of the following Capacities, that is to say; Maitre d'Hotel, House Steward, Master of the Horse, Groom of the Chamber, Valet de Chambre, Butler, Under Butler, Clerk of the Kitchen, Confectioner, Cook, House Porter, Footman, Running Footman, Coachman, Groom, Postillion, Gardener, Park Keeper, Game Keeper, Huntsman, or Whipper-in, or by whatever Name or Names

MALE SERVANTS—*continued.*	Duty. £.	s.	d.
Male Servants really acting in any of the ſaid Capacities ſhall be called or known, or whether ſuch Male Servants ſhall have been, or ſhall be retained or employed in one or more of the ſaid Capacities, or in any other Buſineſs jointly with one or more of the ſame.			
For every Male Perſon employed by any Perſon in trade, or exerciſing any Profeſſion whatever, as a Clerk or Book Keeper, or Office Keeper (except Apprentices for or with whom no higher Sum than Twenty Pounds Sterling has been paid or contracted for as a Fee or Reward), the yearly Sum of - - - - - -	1	1	0
For every Male Perſon employed by any Perſon in trade as a Shopman (except Apprentices as aforeſaid), for the Purpoſe of expoſing to ſale or ſelling Goods, Wares, or Merchandize in ſuch Shop or Warehouſe, whether by Wholeſale or Retail, the yearly Sum of - -	1	1	0

EXEMPTIONS.

Any Servant (other than ſuch as are herein ſpecified, and in reſpect of whom the Maſter is ſubject to Duty), 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.

Any Servant of the Lord Lieutenant, or other Chief Governor or Governors of Ireland for the Time being, or any Butler, Cook, Gardener, or Porter of the College of the Holy and Undivided Trinity of Queen Elizabeth near Dublin; or any Servant of the Royal Hoſpital near Kilmainham, or of the Blue Coat Hoſpital, or Lying-in Hoſpital in Dublin, or of any Hoſpital or Charitable Inſtitution.

One Servant of any Officer ſerving in any Regiment of Horſe or Dragoons, under the Rank or not receiving the Pay of a Field Officer, provided ſuch Officer retains no more than one Servant; and any Servant of any Officer ſerving in any Regiment of Artillery, Infantry, or Marines, or Corps of Engineers, ſuch Servant being actually a Soldier in the Regiment or Company to which ſuch Officer ſhall belong; and any Servant of any Officer in His Majeſty's Navy, under the Rank of a Maſter and Commander, in actual Employment, ſuch Servant being borne upon the Books of the Ship to which ſuch Officer ſhall belong.

One Servant of any Officer on Half Pay from His Majeſty's Navy, Army, or Marines, provided ſuch Officer ſhall retain no more than one ſuch Servant, only.

WINDOWS.

	Duties. Yearly Rate on the House for the whole Number of Windows.			Rate for each Window.		
	£.	s.	d.	£.	s.	d.
For and out of every Tenement or Dwelling House having more than Six Windows or Lights there shall be paid the several and respective Yearly Rates following; that is to say,						
In respect of 7 Windows or Lights - - -	0	10	6	0	1	6
8 - - -	0	14	0	0	1	9
9 - - -	0	18	0	0	2	0
10 - - -	1	2	6	0	2	3
11 - - -	1	7	6	0	2	6
12 - - -	1	13	0	0	2	9
13 - - -	1	19	0	0	3	0
14 - - -	2	5	6	0	3	3
15 - - -	2	12	6	0	3	6
16 - - -	3	0	0	0	3	9
17 - - -	3	8	0	0	4	0
18 - - -	3	16	6	0	4	3
19 - - -	4	5	6	0	4	6
20 - - -	4	15	0	0	4	9
21 - - -	5	5	0	0	5	0
22 - - -	5	15	6	0	5	3
23 - - -	6	6	6	0	5	6
24 - - -	6	18	0	0	5	9
25 - - -	7	19	0	0	6	0
And in respect of every Window or Light more than 25 in Number, there shall be paid for each such Window or Light the further yearly Rate or Sum of - - - - - -		—		0	6	

Exemptions and Abatements.

His Majesty's Castle of Dublin, and any House within the Circuit thereof, and any House or Tenement 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; and the College of the Holy and Undivided Trinity of Queen Elizabeth near Dublin; shall be wholly exempt from the said Duties.

Any Warehouse or Workhouse, being a distinct and separate Building, and not a Part or Parcel of the Dwelling-house, nor Shop, nor occupied in Part, nor in the Whole 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 internal Communication with, the Dwelling-house, shall be wholly exempted from the said Duties.

If in any House containing Eight Windows or more, any Room or Rooms shall be occupied by any Lodger or Lodgers not paying respec-

WINDOWS—*continued.*

Duty.

£. s. d.

tively 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 of such House.

Any Hospital, Charity School, or House provided for the Reception and Relief of poor Persons, or any Gaol, Prison, or Sessions House, or any Hall, Office, or Public Building whatsoever in Ireland, shall not be charged in respect of Windows therein, otherwise than in Manner hereinafter mentioned; that is to say, all the Dwelling-rooms or Apartments in any such Public Building, being occupied by any Officer of, or belonging to, or employed in, the same, or by any Servant of such Officer; and all such Rooms or Apartments not containing more than Six Windows or Lights, shall be charged with the Tax in respect of Windows at the Rate of One Shilling for each Window or Light therein; and if such Rooms or 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 Servant, such Rooms or Apartments are or shall be inhabited, shall be chargeable with, or liable to pay the said Taxes, as Occupiers of inhabited Houses are by Law chargeable with, and liable to pay the same.

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 really used in weaving.

Any Dwelling House wholly occupied as a Boarding School, for the Education of Children, and kept by a Person licensed to keep a School by the Ordinary of the Diocese, or the Justices at Sessions, shall not be charged with any higher Rate of Tax than One Shilling for each Window or Light therein.

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