ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. LXXV.

An Act to provide for the better Collection of the Duties and Taxes on Carriages, Servants, Horſes, and Dogs, in *Ireland*. [10th *June* 1809.]

WHEREAS it is expedient to make further Regulations for the Collection of the Rates and Duties in reſpect of Carriages, Servants, Horſes, and Dogs, in *Ireland*; be it therefore 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 ſo much and ſuch Parts of an Act, made in the Forty-eighth Year of his preſent Majeſty's Reign, intituled, *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*, as enacts, That the Collector of the Taxes on Fire-hearths, or ſome Officer appointed by the Commiſſioners of Inland Exciſe and Taxes, ſhall 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, Chapel, Market-Houſe, or publick School Houſe of every Pariſh or Place, as in the ſaid Act mentioned, a general Notice to the Perſons reſiding in ſuch Pariſh or Place, to make out and deliver the Liſts and Accounts of Carriages, Servants, Horſes, and Dogs, as in the ſaid Act is mentioned, in Manner as by the ſaid Act is directed, and as impoſes any Penalty on any Perſon who ſhall neglect or refuſe to make out or deliver ſuch Liſt or Account in Manner in the ſaid Act mentioned; and alſo ſo much and ſuch Part of

48 G. 3. c. 48. ſ. 5. as to general Notices by Hearth Money Collectors;

and ſ. 7, as to particular Notices by them, repealed.

the ſaid recited Act as directs that the Collectors of the Taxes on Fire-hearths, or other Officer in the ſaid Act mentioned, ſhall yearly within Sixty-one Days after the Fifth Day of *January* One thouſand eight hundred and nine, and in each and every ſubſequent Year, leave particular Notices with the Perſons in the ſaid Act mentioned, to prepare and produce and deliver Liſts and Accounts in the ſaid Act mentioned, ſhall be and the ſame is and are hereby repealed.

Collectors, &c. ſhall poſt general Notices on Church Doors, &c.

II. And be it further enacted, That the Superviſors of the Taxes on Fire-hearths, or the Collectors thereof in their reſpective Walks or Diviſions, or any other 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 ten, and in each and every ſubſequent Year, and at ſuch other Days and Times as the ſaid Commiſſioners of Inland Exciſe and Taxes ſhall from Time to Time order, direct, and appoint, cauſe to be affixed on the Doors of the Church or Chapel, or Market Houſe, or publick School Houſe, if any ſuch there ſhall be, of every Pariſh or Place within the reſpective Walks or Diviſions of ſuch Superviſor, Collector, or Officer, or in ſuch of the ſaid Pariſhes and Places as ſhall be preſcribed and directed by the ſaid Commiſſioners (and if any Pariſh or Place ſhall not have a Church or Chapel, Market Houſe, or publick School Houſe therein, then on the Doors of the Church or Chapel, or Market Houſe or School Houſe of the neareſt or adjoining Pariſh), a general Notice in Writing ſigned by ſuch Superviſor, Collector, or other Officer, in ſuch Form as ſhall be directed by the ſaid Commiſſioners, addreſſed to all Perſons reſiding in ſuch Pariſh or Place, who by an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to provide for regulating and ſecuring the Collection of certain Rates and Taxes in* Ireland, *in reſpect of Dwelling Houſes, Fire-hearths, Windows, Male Servants, Horſes, Dogs, and Carriages*, are required to make out, and deliver Liſts or Accounts of Carriages, Servants, Horſes, and Dogs, requiring that ſuch Perſons ſhall make out the Liſts and Accounts required by the ſaid recited Acts and ſhall deliver the ſame directed to or for the ſaid Superviſor or Collector of 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 ſpecified in ſuch Notice, within Twenty-one 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 ſuch Liſts or Accounts within the ſaid Space of Twenty-one Days accordingly; and if any Perſon within 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-one 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 of Carriages, Servants, Horſes, or Dogs, or delivering undue or falſe Liſts or Accounts of ſuch Matters, are by the ſaid recited Act of the Forty-ſeventh Year aforeſaid ſubject and liable; and all Perſons ſhall be liable to ſuch Penalties, Forfeitures, and Payments, for not complying with ſuch general Notices, whether any particular Notice requiring any

any such List shall have been delivered or left to or for such Person or not; and if any such general Notice so affixed shall be removed or defaced at any Time during the said Space of Twenty-one Days, the respective Supervisor or Collector, or any Officer concerned in the Collection of Hearth Money, shall, from Time to Time, cause a similar Notice to be so affixed, and so from Time to Time as often as Occasion shall require during the said Space of Twenty-one 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.

Particular Notices shall also be delivered by Officers.

III. 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 under the Management of the said Commissioners, shall and may, from Time to Time, give or serve, or cause to be given or served, a particular Notice or Notices with any Person or Persons in their respective Walks, Divisions, or Districts, liable or supposed to be liable to the Duties on Carriages, Male Servants, Dogs, Horses, Mares, Geldings, or Mules, or any of them, requiring all such Persons respectively to deliver to such Collector or Officer within Ten Days next after such Notice given or served, the several Lists and Accounts required to be delivered by the said recited Act of the Forty-seventh Year aforesaid, in Manner required by the said recited Act; and that it shall and may be lawful for such Supervisor or Collector of the Taxes on Fire-hearths, or other Officer as aforesaid, to cause such Notice to be served at the House or Place of Abode of any such Person, by delivering the same to the Owner or Occupier of such House, or to the Wife, or to some Child or Servant of any such Person above the Age of Sixteen Years; and every Notice so served shall be deemed to be duly given and served within the Intent and Meaning of this Act, and of every Act in force in *Ireland* respecting the Duties on Fire-hearths, Windows, Carriages, Servants, Horses, or Dogs; and in case any Person to or on whom, or at whose House or Place of Abode any such Notice shall be so given or served as aforesaid, shall neglect or refuse to deliver any such List or Account as shall by the said Notice be required, 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, Forfeitures, and Payments, as Persons neglecting to deliver such Lists or Accounts, or delivering undue or false Lists or Accounts, are subject and liable to by or under the said recited Act of the Forty-seventh Year aforesaid; and all such Persons shall be liable to the said Penalties, Forfeitures, and Payments, for not complying with such particular Notices, whether any such general Notice as by this Act is required shall have been posted in Manner aforesaid or not.

Notices, &c. may be in Form prescribed by Commissioners.

IV. And be it further enacted, That the Notices by this Act required to be given by any Officer in respect of the Rates, Taxes, and Duties mentioned in this Act, requiring such List or Account as therein mentioned, and the several Lists or Accounts to be delivered pursuant to such Notices by every Person subject to the said Rates, Taxes, and Duties, or any of them, shall and may be in such Form and Forms, adapted to the

particular Lists or Accounts required, as the Commissioners of Inland Excise and Taxes in *Ireland* may from Time to Time order, direct, and appoint.

In absence of Parties, Lists may be delivered by their Servants.

V. Provided always, and be it enacted, That in case any Person having or owning any House subject to any Tax in respect of Fire-hearths or Windows, or keeping, using, retaining or employing any Carriage or any Male Servant or other Male Person, or any Dog, or any Horse, Mare, Gelding, or Mule, upon or in respect of which any Rate, Tax or Duty is or may be payable as aforesaid, shall be absent from the Place of his Abode at the Time of the Service of such Notice requiring such List or Account with respect to such Taxes as aforesaid, then a List or Account of any and every Carriage, or Male Servant or Male Person, or Dog or Horse, Mare, Gelding or Mule, kept, used, retained, or employed by such Person, made out and subscribed by the Agent, Steward or Servant of such Person so absent and delivered as aforesaid, shall be to all Intents and Purposes of the same Effect as if such List or Account were made out and subscribed and delivered by the Person owning and occupying such House, or keeping, using or employing any such Carriage, Male Servant or Male Person, Dog, Horse, Mare, Gelding, or Mule respectively, as the Case may be; and in case such List or Account shall be an undue List or Account, the same shall subject such Owner or Occupier, or Person using or employing such Carriage, Male Servant or Male Person, Dog, Horse, Mare, Gelding, or Mule respectively, to the like Payments, Penalties and Forfeitures, as if the same had been made and subscribed by himself or herself respectively.

Coachmakers shall keep Accounts of Second-hand Carriages sold by them.

VI. And be it further enacted, That every Coachmaker or Maker of Carriages in *Ireland*, who from and after the passing of this Act shall part with, sell, or dispose of any Carriage at second-hand on his or her own account, whether the same shall have been repaired or altered by such Coachmaker or not, shall enter in a Book to be kept solely for that Purpose an Account of the Number and Kind of each such Carriage so parted with or sold or disposed of, distinguishing the Number of Wheels of each, and if with less than Four Wheels, whether constructed to be drawn by Two Horses abreast or otherwise; and the Names and Descriptions and Places of Abode of the several Persons to whom every such Carriage was sold, parted with or disposed of respectively, and the particular Day when each such Carriage was delivered or sent out of the Shop or Concerns of such Coachmaker or Maker of Carriages respectively; and all such Books shall be open to the Inspection of the like Officers, and Copies of the Entries therein shall be delivered and verified upon Oath or Affirmation in like Manner as by the said recited Act made in the Forty-seventh Year aforesaid, intituled, *An Act to provide for regulating and securing the Collection of certain Rates and Taxes in* Ireland, *in respect of Dwelling-houses, Fire-hearths, Windows, Male Servants, Horses, Dogs, and Carriages*, is required with respect to the Books in and by the said recited Act required to be kept by any such Coachmaker or Maker of Carriages; and if any such Coachmaker or Maker of Carriages shall neglect to keep such Book, or to deliver such Copies of the Entries therein verified as aforesaid, or shall wilfully omit any Description which ought to be contained therein, or shall refuse to admit any such Collector or other Officer into the House, Manufactory, Workshop, or other Buildings of such Coachmaker or

Penalty for Neglect 50*l*.

Maker of Carriages, at a reaſonable Hour in the Day-time for the Purpoſes aforeſaid, ſuch Coachmaker or Maker of Carriages ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds.

Books of Coachmakers, &c. ſhall be kept in Form directed by Commiſſioners.

VII. And be it further enacted, That the Books required to be kept by every Coachmaker or Maker of Carriages for the Purpoſe of entering the Number and Kind of Carriages which ſhall be built or conſtructed for Sale by ſuch Coachmaker, purſuant to the Directions of the ſaid recited Act of the Forty-ſeventh Year aforeſaid, and alſo the Books by this preſent Act required to be kept by every Coachmaker or Maker of Carriages for entering the Particulars of Carriages ſold at Second-hand, and alſo the Books required by the ſaid laſt-recited Act of the Forty-ſeventh Year to be kept by every Perſon ſelling Carriages by Auction or on Commiſſion, ſhall be kept in ſuch Form or Forms of Columns and Headings reſpectively or otherwiſe as ſhall from Time to Time be furniſhed or ordered, appointed or directed by the Commiſſioners of Inland Exciſe and Taxes; and if any Coachmaker or Maker of Carriages, or Perſon ſelling by Auction or on Commiſſion, ſhall neglect or refuſe to keep ſuch Books or any of them in ſuch Forms as ſhall be ſo furniſhed, ordered, appointed or directed, ſuch Coachmaker or Maker of Carriages or other Perſon ſhall for every ſuch Offence forfeit and pay the Sum of Fifty Pounds. Penalty 50 l.

Carriages ſold by Coachmakers ſhall not be removed without Permits.

VIII. And be it further enacted, That whenever any Carriage ſhall be ſold or diſpoſed of by any Coachmaker or Maker of Carriages, ſuch Coachmaker or Maker of Carriages ſhall, before ſuch Carriage ſhall be ſent out of or from his or her Shop, Warehouſe, or Concerns, apply to the proper Officer of Exciſe in the Diſtrict for a Permit to convey ſuch Carriage to the Perſon to whom the ſame ſhall have been parted with, ſold, or diſpoſed of by ſuch Coachmaker or Maker of Carriages, and ſuch Officer ſhall forthwith without delay grant ſuch Permit accordingly without Fee or Reward, ſtating the Nature or Kind and Deſcription of the Carriage, and the Name and Place of Abode of the Coachmaker or Maker of Carriages, and of the Perſon to whom the ſame is to be conveyed; and if any Carriage ſo ſold or diſpoſed of ſhall be removed out of or from the Shop, Warehouſe or Concern of any ſuch Coachmaker or Maker of Carriages without ſuch Permit duly obtained as aforeſaid, ſuch Coachmaker ſhall forfeit the Sum of Twenty Pounds. Penalty 20 l.

On Sale of Carriage, whether new or ſecond-hand, Coachmaker ſhall ſend Copy of Entry of Sale to the Exciſe Office.

IX. And be it further enacted, That whenever any Coachmaker or Maker of Carriages ſhall part with, ſell, or diſpoſe of any Carriage whatever, whether the ſame ſhall be new or ſecond-hand, every ſuch Coachmaker or Maker of Carriages ſhall, within Twenty-four Hours after ſuch Carriage ſhall be ſent out of his or her Shop, Warehouſe, or Concerns, deliver at the Office of the Collector, or to ſome Officer of Exciſe of the Diſtrict in which ſuch Shop or Warehouſe ſhall be ſituate, a full and true Copy of the Entry made by him according to the Directions of the ſaid recited Act of the Forty-ſeventh Year or this Act, with reſpect to the Sale and Diſpoſal of ſuch Carriage, together with the Date of the Permit ſent out with the ſame; and if any ſuch Coachmaker or Maker of Carriages ſhall neglect or refuſe to deliver the Copy of ſuch Entry at the Office of ſuch Collector, or to ſuch Officer within the Time aforeſaid, ſuch Coachmaker or Maker of Carriages ſhall for every ſuch Neglect or Refuſal forfeit the Sum of Twenty Pounds. Penalty 20 l.

 X. And

Sellers of Carriages by Auction, &c. shall give Forty-eight Hours Notice of Sale, and after Sale give Notice of Purchaser.

X. And be it further enacted, That from and after the passing of this Act no Auctioneer or Person selling by Commission, shall sell by Auction any Carriage subject or liable to any internal Tax or Duty in *Ireland*, unless such Auctioneer or Person selling by Commission shall have given Forty-eight Hours previous Notice of such intended Sale at the Excise Office of the District in which such Carriage shall be intended to be sold; and that every Person who shall sell any such Carriage by Auction or on Commission, shall, within Twenty-four Hours after such Sale, deliver or cause to be delivered at the Excise Office of the District, or to some Officer of Excise in the District in which such Sale shall take place, a Notice signed by such Auctioneer or Seller as aforesaid, containing the Name, Addition, and Place of Abode of the Person to whom such Carriage shall be sold, and the Day of the Month and the Year when the same was so sold; and every such Auctioneer or Seller as aforesaid, who shall neglect to deliver or cause to be delivered such Notice, shall for every Offence forfeit the Sum of Ten Pounds.

Penalty 10*l*.

Private Persons selling Carriages shall send Notice thereof to the Excise Office, or shall continue chargeable.

XI. And be it further enacted, That whenever any Person who shall be chargeable with any Duty in respect of any Carriage kept by such Person, shall part with, sell, or dispose of any such Carriage to any other Person, the Person so selling, parting with, or disposing of such Carriage, shall, within Twenty-four Hours after the same shall be so sold, parted with, or disposed of, deliver or cause to be delivered at the Excise Office of the District, or to some Officer of Excise in the District in which such Person shall reside, a Notice signed with the Name of such Person, describing the Nature or Kind of such Carriage, and the Names, Additions, and Place of Abode of the Person to whom such Carriage shall be so parted with, sold, or disposed of, and the Day of the Month and Year when the same was parted with, sold, or disposed of; and if any Person who shall part with, sell, or dispose of any such Carriage, shall neglect to deliver or cause to be delivered such Notice as aforesaid, every such Person shall continue chargeable with the Duties in respect of such Carriage as if the same had remained in his Custody or Possession until such Notice shall be delivered in Manner aforesaid.

Persons having Carriages, of the Sale whereof Notice shall not have been given, shall pay Duty.

XII. And be it further enacted, That from and after the Expiration of One Calendar Month after the passing of this Act, if any Person in *Ireland* shall receive or have in his or her Custody or Possession any Carriage which shall have been sold or disposed of to such Person at any Time after the Expiration of such Calendar Month, and of the Sale and Disposal whereof due Notice shall not have been given according to the Directions of this Act, every such Person shall be liable to and shall be charged with and pay Double the Duty which such Person ought otherwise by Law to be charged with in respect of such Carriage for the Year, in any Part of which such Carriage shall have so been in the Custody or Possession of such Person, without such Notice having been given as aforesaid.

Carriages imported into Ireland shall not be re-

XIII. And be it further enacted, That whenever any Coach or other Carriage which by Law is liable to any Duty under the Management of the Commissioners of Inland Excise and Taxes in *Ireland*, shall be imported

Ported into *Ireland*, the Entry which ſhall be made of ſuch Carriage at the Port of Importation, ſhall contain the Deſcription of ſuch Carriage, diſtinguiſhing the Number of Wheels, and if with leſs than Four Wheels whether conſtructed to be drawn by Two Horſes abreaſt or otherwiſe, ſo as to aſcertain the Inland Duties payable in reſpect of ſuch Carriage by the Owner thereof, and alſo the Name, Addition, and Place of Abode of the Perſon on whoſe Account ſuch Carriage was imported, and a Copy of ſuch Entry ſhall forthwith without Delay be ſent and delivered by the Officer of the Cuſtoms making ſuch Entry, to the proper Officer of Exciſe in ſuch Port of Entry; and ſuch Officer of Exciſe ſhall forthwith and without Delay and upon Demand grant a Permit for conveying the ſame from the Cuſtom-houſe or Place of Entry to the Reſidence of the Owner thereof, or to ſuch Place as ſuch Owner or ſome Perſon in his behalf ſhall require and direct; and if any ſuch Carriage ſo imported ſhall be found without ſuch Permit, after the ſame ſhall have been removed from the Cuſtom-houſe or Place of Entry, and before it ſhall have been placed in the Cuſtody of the Owner thereof, or according to his Order or Direction ſuch Carriage may be ſeized by any Officer of Exciſe, and ſhall be forfeited unleſs the Sum of Twenty Pounds ſhall be paid for the ſame to the Collector of Exciſe for the Diſtrict in which the ſame ſhall be ſo ſeized as aforeſaid, for the Uſe of His Majeſty, His Heirs, and Succeſſors.

Removed without Permit from Officer of Exciſe. A

Penalty 20*l*.

XIV. And be it further enacted, That no Boy apprenticed to ſerve for any Term not exceeding Seven Years by the Foundling Hoſpital, the Incorporated Society, the *Hibernian* School for Soldiers Children, the *Hibernian* Marine Society, or any Society or Charitable Inſtitution in *Ireland* for the Care and Education of Children ſupported in the Whole or in Part by public Money or Aſſeſſment, ſhall, during the Term of his Apprenticeſhip, be deemed a Male Servant within the Meaning of the ſaid Act of the Forty-eighth Year of His preſent Majeſty's Reign, for granting to His Majeſty Duties and Taxes in *Ireland* in reſpect of Carriages, Dogs, Firehearths, Horſes, Male Servants, and Windows, ſo as to induce any Tax or Charge under the ſaid Act for or in reſpect of ſuch Boy ſerving any Perſon; nor ſhall any Perſon whom ſuch Boy ſhall ſerve be liable to any Tax or Charge during ſuch Apprenticeſhip, for or in reſpect of ſuch Perſon's retaining or employing ſuch Boy as a Male Servant; any Thing in the ſaid recited Act or any other Act or Acts in force in *Ireland* to the contrary notwithſtanding.

Boys apprenticed by Charities ſhall not be rated as Servants.

XV. And be it further enacted, That all and every the Clauſes, Regulations, Proviſions, Penalties, Forfeitures, and Modes of Recovery thereof provided, mentioned, and contained in the ſaid herein-before recited Acts of the Forty-ſeventh and Forty-eighth Years of His preſent Majeſty's Reign to provide for the regulating and ſecuring the Collection of the Rates and Taxes in *Ireland*, in reſpect to Dwelling-houſes, Fire-hearths, Windows, Male Servants, Horſes, Dogs, and Carriages, or in any other Act or Acts of Parliament in force in *Ireland* relating to the ſaid Rates and Taxes, or any of them, ſhall be applied and put in practice in the Execution of this Act as fully and effectually to all Intents and Purpoſes whatſoever as if all the ſaid Clauſes, Rules, and Regulations, Reſtrictions, Proviſions,

Powers of former Acts, 47 G. 3. Seſſ. 1. c. 21. extended to this Act.

Penalties,

Penalties, and Forfeitures, and Modes of Recovery thereof had been expreſsly repeated and re-enacted in this Act; and that the ſaid recited Acts and this Act ſhall be conſtrued together as one Act to all Intents and Purpoſes whatſoever, ſo far as the ſame are compatible or conſiſtent with each other, and as the ſaid recited Acts are amended and altered by this Act.

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