ANNO QUINQUAGESIMO

GEORGII III. REGIS.

C A P. CIV.

An Act for altering the Amount of certain Duties of Aſſeſſed Taxes, granted by an Act paſſed in the Forty-eighth Year of His preſent Majeſty's Reign; and for granting to His Majeſty certain other Duties of Aſſeſſed Taxes, on the Articles therein mentioned. [20th *June* 1810.]

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, thinking it expedient that certain of the Duties, granted by an Act paſſed in the Forty-eighth Year of His Majeſty's Reign, on Servants and Carriages, herein deſcribed, and on the Makers of ſuch Carriages, ſhould be altered, and new Duties granted in Manner herein-after mentioned; 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 ten, in that Part of *Great Britain* called *England*, the Dominion of *Wales*, and the Town of *Berwick-upon-Tweed*, and from and after the Term of *Whitſunday* One thouſand eight hundred and ten, 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, the ſeveral Duties mentioned in the ſeveral Schedules to this Act annexed, as the ſame are therein reſpectively ſet forth and deſcribed;

48 G. 3. c. 55.

Duties granted.

ſcribed; which ſeveral Schedules, and the Duties therein contained, and the Rules ſubjoined, ſhall be deemed and conſtrued a Part of this Act, as if the ſame were inſerted herein under a ſpecial Enactment.

Duties to be aſſeſſed under Regulations of former Acts.

II. And be it further enacted, That the Duties granted by this Act ſhall be aſſeſſed, raiſed, levied, paid, and accounted for, under the ſame Proviſions and Regulations as the Duties granted by the ſaid Act of the Forty-eighth Year aforeſaid are directed to be aſſeſſed, raiſed, levied, paid and accounted for; and the ſeveral Schedules hereunto annexed ſhall be reſpectively added to the correſponding Schedules annexed to the ſaid Act, and ſhall be conſtrued as and deemed Part thereof reſpectively; and this Act ſhall be conſtrued in ſuch Manner and to the like Effect in all reſpects, as if the Duties hereby granted were expreſsly granted under and ſubject to the ſeveral Proviſions, Allowances and Penalties to which the Duties granted by the ſaid Act are ſubject, and as if the ſaid ſeveral Proviſions, Allowances, and Penalties were expreſsly enacted in this Act; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, contained in the ſaid Act, or in any Act or Acts therein recited, mentioned or referred to, ſo far as the ſame are reſpectively applicable to the Duties granted by this Act, ſhall ſeverally and reſpectively, in the Execution of this Act, be duly obſerved, practiſed, and put in Execution throughout the reſpective Parts of *Great Britain* aforeſaid, as fully and effectually to all Intents and Purpoſes as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things (except as aforeſaid), were particularly and reſpectively repeated and re-enacted in the Body of this Act, and ſhall ſeverally be applied, conſtrued, deemed, and taken to belong to this Act, in like Manner as if the ſame had been enacted therein, and expreſsly applied to the Duties hereby granted.

Same Commiſſioners and Officers to execute this Act as are appointed under former Acts.

III. And be it further enacted, That all and every the Perſons who now are or for the Time being ſhall be Commiſſioners for putting in Execution the ſaid Act or the Acts therein recited, mentioned or referred to, who ſhall be reſpectively qualified and authorized to act in the Execution of the ſaid Acts, ſhall be Commiſſioners for putting in Execution this Act, and the Powers herein referred to or contained, in all and every the reſpective Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places, privileged or not privileged, within *England*, *Wales*, and *Berwick-upon-Tweed*, and in all and every the Shires, Stewartries, Cities, and Boroughs in *Scotland*; and the ſeveral Aſſeſſors, Collectors, Surveyors, Inſpectors, and Inſpectors General reſpectively appointed or to be appointed to put in Execution the ſaid ſeveral Acts, ſhall reſpectively be Aſſeſſors, Collectors, Surveyors, Inſpectors, and Inſpectors General to put in Execution this Act, within the Limits of their reſpective Diſtricts or Diviſions to which they are or reſpectively ſhall be appointed; and they reſpectively are hereby empowered and required to do all Things neceſſary for putting this Act in Execution, with Relation to the Duties hereby impoſed, in the like and in as full and ample a Manner as they or any of them are or is or ſhall be authorized to put in Execution the ſaid ſeveral Acts; and the Duties hereby granted, when paid, ſhall be under the Care and Management of the Commiſſioners for the Affairs of Taxes for the Time being, appointed or to be appointed by His Majeſty, His Heirs or Succeſſors.

IV. And

IV. And be it further enacted, That every Maker of any Carriage called a Taxed Cart, built and conſtructed according to the Regulations of the ſaid Act of the Forty-eighth Year aforeſaid, or of this Act, for Sale, ſhall cauſe his Name and Place of Abode, and the Place or Places where ſuch Trade or Buſineſs ſhall be carried on, to be returned to the Commiſſioners for executing this Act, in like Manner as is required by any Law now in force to be done by Makers for Sale of other Carriages chargeable with Duty, and under the like Penalty; and every ſuch Maker ſhall alſo from Time to Time enter in a Book the Number of ſuch Carriages by him or her built and conſtructed for Sale as Taxed Carts, and the Names and Places of Abode of the reſpective Perſons to whom ſold, and the full Value of the ſame, together with the full and juſt Price or other Conſideration paid or given or to be paid or given for the ſame, and the Day on which each ſuch Carriage was delivered or ſent out of his or her Shop or Warehouſe; all which Books ſhall at all reaſonable Times in the Day-time be open to the Inſpection of the Aſſeſſor or Collector, Surveyor or Inſpector, of or for the Place where ſuch Maker of Carriages ſhall reſide; and every Perſon hereby required to enter and keep ſuch Account, ſhall within Twenty-one Days after the Tenth Day of *October* and Fifth Day of *April* in every Year after the Fifth Day of *April* One thouſand eight hundred and ten, deliver a true Copy in Writing of all and every Entry made in ſuch Book within the preceding Half Year, to the Aſſeſſors or Collectors of the Ward, Pariſh, or Place, or one of them, where ſuch Maker of Carriages ſhall reſide; and when required ſo to do by ſuch Surveyor or Inſpector, every ſuch Maker of Carriages, his or her Chief Servant, Workman, or Manager, ſhall make Oath, or being one of the Perſons called *Quakers*, an Affirmation, of the Truth of ſuch Account according to the beſt of his Knowledge and Belief; and if any Maker of ſuch Carriages ſhall neglect to keep ſuch Account, or to deliver ſuch Copy thereof, or ſhall wilfully omit any Deſcription, Matter, or Thing which ought to be contained therein, or ſhall make therein any falſe Entry of any Particular which ought to be contained therein, he, ſhe, or they ſo offending ſhall forfeit and pay any Sum not exceeding Twenty Pounds, to be recovered or levied by any Act or Acts in relation to the Duties of Aſſeſſed Taxes.

Makers of Tax Carts to return their Names and keep Accounts of Carts ſold.

Penalty 20l.

V. And be it further enacted, That every Maker of Carriages herein called Taxed Carts, for Sale, ſhall before the Delivery out of his or her Shop, Warehouſe or Premiſes, to or for the Purchaſer thereof, cauſe the Name and Place of Abode of the Purchaſer thereof, and the Words "A Taxed Cart," and alſo the Name and Place of Abode of the Maker thereof, and the full Value thereof, or the actual Price or Conſideration paid or given or to be paid or given for the ſame, to be painted in a conſpicuous Part of the Outſide of the back Part of the ſaid Carriage, in Words at Length, and in Roman Characters in Black Letters on a White Ground, or in White Letters on a Black Ground, each of the ſaid Letters being at leaſt One Inch in Length, and of a Breadth in Proportion; and if any Maker of any ſuch Carriage ſhall deliver the ſame, or permit or ſuffer the ſame to be delivered from or out of his or her Shop, Warehouſe or Premiſes, to or for the Purchaſer thereof, without having firſt cauſed the ſeveral Particulars before mentioned to be painted thereon in Form and Manner aforeſaid; or if any Perſon ſhall uſe any ſuch Carriage built or conſtructed or purchaſed after the paſſing of this Act without the Particulars aforeſaid, and each and every of them, being painted thereon in Form and Manner aforeſaid,

Makers of Taxed Carts to paint the Price and Owner's Name before Delivery; ſuch Carts not to be uſed without thoſe Particulars painted thereon.

aforesaid, every such Person shall forfeit and pay any Sum not exceeding Twenty Pounds, to be recovered or levied as aforesaid.

Common Stage Carts may be used in certain Cases.

VI. And be it further enacted, That every Cart having the Name and Place of Residence of the Owner, and the Words "Common Stage Cart" legibly painted thereon, which shall be kept truly and without Fraud to be used wholly in the Affairs of Husbandry, or in the Carriage of Goods in the Course of Trade, although the Owner or his or her Servant or Servants shall or may occasionally ride therein when laden, or when returning from any Place to which or when going to any Place from which any Load shall have been or shall be to be carried in such Cart in the Course of Husbandry or Trade, and although such Cart shall be used for the Purpose of riding therein or thereon, on the Occasions and in the Manner herein mentioned; that is to say, for the Purpose of procuring Medical Assistance for the Owner or any of his or her Family, or for the Purpose of carrying Goods to or bringing back Goods from Market, or carrying the Owner or any of his or her Family to or from any Place of public Worship, or to or from any Election of Members to serve in Parliament, or to or from any Courts of Justice, or to or from any Meeting of Commissioners of Taxes, shall be exempted from the Duties granted by the said Act or this Act on Carriages; provided such Cart shall not have been let to Hire for any of the said Purposes.

On Questions arising how Carriages shall have been constructed, or of Omission, Commissioners to give Notice to Proprietor to produce the same before them for their adjudging the Duty.

VII. And be it further enacted, That whenever any Question shall arise, whether from the Manner in which any Carriage with less than Four Wheels shall have been built or constructed, or shall be used, or from the Omission of painting thereon any of the Particulars required by the said Act or this Act, or from painting the same contrary to the Regulations of the said Act or this Act, it shall be lawful for the said Commissioners to give Notice to the Proprietor of the said Carriage, or the Person having the Possession thereof, to produce the same before the said Commissioners on a Day and at a Place to be named in such Notice, and upon the Production thereof it shall be lawful for the said Commissioners, after due Inspection thereof, to adjudge the Rate of Duty at which the said Carriage shall be charged according to the best of their Judgement and Belief, subject to a Case to be stated pursuant to the Directions of the Acts relating to the Duties of Assessed Taxes, if such Case shall be lawfully demanded; and if after such Inspection any Doubt shall remain with the said Commissioners as to which of one or other of the said Rates of Duty the said Carriage ought to be charged, it shall be lawful for them to charge such Carriage to the lower of the said Rates of Duty, if they shall be of Opinion that the Particulars on which they entertained the Doubt were not wilfully or fraudulently contrived for the Purpose of evading the higher of the said Rates of Duty, subject to such Case aforesaid; provided, that in every Case where any reasonable Doubt as aforesaid shall have arisen, and the Commissioners shall be of Opinion that the same hath been occasioned without any fraudulent Contrivance or Intention to defraud the Revenue, it shall be lawful for them to remit and strike off the Whole of the double Duty which might have arisen on any Increase of the Duty chargeable in such Case.

Exemption of Duty on Windows in

VIII. And be it further enacted, That from and after the passing of this Act any Window or Light in any Room of a Dwelling House used wholly

for

for the Purpoſe of carrying on any Manufacture therein, and not having any internal Communication with ſuch Dwelling Houſe or any Part thereof, although adjoining thereto and in other Reſpects a Part thereof, ſhall be exempt from the Duties on Windows or Lights granted by the ſaid Act of the Forty-eighth Year aforeſaid. any Room uſed for carrying on Manufacture.

IX. And be it further enacted, That all the Monies ariſing from the Duties hereby impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, together with the Duties granted by the ſaid Act of the Forty-eighth Year aforeſaid, in one Sum, to the Account of Aſſeſſed Taxes, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*. Monies to be carried into the Exchequer.

SCHEDULES to which this Act refers.

A SCHEDULE of the Duties payable on Gardeners acting in the Capacity herein mentioned.

No. I.

	£.	s.	d.
For every Gardener who ſhall have contracted for the keeping of any Garden, wherein the conſtant Labour of one Perſon ſhall not be neceſſary, there ſhall be charged the Annual Sum of - - - - and no more.	0	6	0

To be charged under the ſame Rules and ſubject to the ſame Exemptions as the Duties contained in the Schedule of the ſaid Act of the Forty-eighth Year aforeſaid, marked C. No. II. are directed to be charged.

A SCHEDULE of the Duties payable on Carriages called Taxed Carts.

No. I.

	£.	s.	d.
For every Carriage called a Taxed Cart, built and conſtructed according to the Regulations of the ſaid Act in every Reſpect, the original Price of which ſhall not have exceeded or the Value whereof ſhall not at any Time exceed the Sum of Fifteen Pounds Sterling, and which ſhall not at any Time be uſed with a covered or ſtuffed Seat, or with a covered Footboard or Apron thereto fixed or not fixed, there ſhall be charged the Annual Sum of - -	1	6	6

No. II.

	£.	s.	d.
For every ſuch Carriage called a Taxed Cart, built and conſtructed with a Spring or Springs of any Materials whatever, (except of Iron, Steel, or any other Metallic Subſtance, or any Compoſition of Iron, Steel, or other Metallic Subſtance, either wholly or in Part), the original Price of which Carriage ſhall not have exceeded or the Value whereof ſhall not at any Time exceed the Sum of Twenty-one Pounds Sterling, or which ſhall be uſed with a ſtuffed Seat or Cuſhion, or with a covered Footboard or Apron thereto fixed or not fixed, there ſhall be charged the Annual Sum of -	2	10	0

Save and except always, all Carriages built and conſtructed as aforeſaid, and of the reſpective Values herein mentioned, and uſed in Manner before mentioned, belonging to any Perſon or Perſons who are or ſhall be liable to be aſſeſſed to the Duties granted by the ſaid Act in reſpect of a Four-wheeled Carriage, or who are or ſhall be liable to be aſſeſſed to the Duties granted by the ſaid Act on Male Servants, in reſpect of Two ſuch Male Servants, which Perſons reſpectively ſhall be charged for ſuch Carriages although built, conſtructed, valued, and uſed as aforeſaid at the Rate preſcribed in the Schedule of the ſaid Act marked D. No. II. or according to the Schedule of this Act marked No. III. as the Caſe may require.

The ſaid ſeveral Duties on Taxed Carts to be charged under the ſame Rules, and ſubject to the ſame Exemptions as the Duties contained in the Schedule of the ſaid Act of the Forty-eighth Year aforeſaid, marked D. No. IV. are directed to be charged.

A SCHEDULE of the Duties payable on Carriages with leſs than Four Wheels.

No. III.	£.	s.	d.
For every Carriage with leſs than Four Wheels chargeable by the ſaid Act of the Forty-eighth of His preſent Majeſty's Reign, with the Duty of £.5 18s. if drawn by One Horſe, Mare or Gelding, and no more, there ſhall be charged the like Amount of Duty for every ſuch Carriage drawn by one Horſe, Mare, Gelding or Mule, and no more, viz. the Annual Sum of - - -	5	18	0
For every ſuch Carriage chargeable by the ſaid Act with the Duty of £.8 5s. if drawn by Two or more Horſes, Mares or Geldings, there ſhall be charged the like Amount of Duty for every ſuch Carriage drawn by more than one Horſe, Mare, Gelding or Mule, viz. the Annual Sum of -	8	5	0
And for any additional Body ſucceſſively uſed on the ſame Carriage or Number of Wheels chargeable by the ſaid Act with the further Duty of £.2 16s. there ſhall be charged the like Amount of further Duty, for every additional Body ſucceſſively uſed on the ſame Carriage or Number of Wheels, if drawn in the Manner herein mentioned, viz. the further Annual Sum of - - -	2	16	0

The ſaid ſeveral Duties on Carriages with leſs than Four Wheels to be charged according to the Rule in the Schedule to the ſaid Act marked D. No. II. and to extend to all Carriages with leſs than Four Wheels mentioned or deſcribed in the ſaid Act, and which ſhall not be built and conſtructed or uſed according to the Regulations preſcribed by the ſaid Act or this Act for Taxed Carts.

A SCHEDULE of the Duties payable by Makers of Carriages called Taxed Carts chargeable with Duty by the ſaid Act or this Act, and on the Sale of ſuch Carriages by ſuch Makers.

	£.	s.	d.
Upon every Maker or Makers of any Carriage built, conſtructed and uſed according to the Regulations preſcribed by Law for Taxed Carts, and of the Values limited either by the Schedule of the ſaid Act of the Forty-eighth Year aforeſaid, or by this Schedule, there ſhall be charged the annual Duty of - - -	0	2	6
By every ſuch Maker or Makers of Carriages as aforeſaid, for every ſuch Carriage which he, ſhe or they ſhall make, build or conſtruct for Sale, the Sum of - -	0	2	6

The ſaid ſeveral Duties on ſuch Makers of Taxed Carts to be charged in the ſame Manner as the Duties contained in the Schedule of the ſaid Act marked D. No. V. are directed to be charged.

Save and except any Maker or Makers of Carriages with Four Wheels, or of Carriages with leſs than Four Wheels, duly aſſeſſed as ſuch to the Duties contained in the ſaid Act of the Forty-eighth Year aforeſaid.

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