ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXXII.

An Act for granting Exemptions in certain Cases from the Payment of the Duties charged in respect of Servants, Carriages, Horses, and Dogs, kept in *Great Britain* and *Ireland* respectively.

[15th *June* 1811.]

WHEREAS by certain Acts passed in the Forty-eighth and Fiftieth Years of the Reign of His present Majesty, certain Duties are granted to His Majesty on Male Servants, Carriages, Horses for riding or drawing the said Carriages, and on Dogs, to be annually assessed and paid throughout *Great Britain*, which Duties are placed under the Management of the Commissioners for the Affairs of Taxes in *Great Britain*: And whereas by a certain Act passed in the same Forty-eighth Year of the Reign of His present Majesty, certain Duties are also granted to His Majesty on Male Servants, Carriages, Horses for riding or drawing the said Carriages, and on Dogs, to be annually levied and paid throughout *Ireland*, which last mentioned Duties are placed under the Management of the Commissioners of Inland Excise and Taxes in *Ireland*: And whereas it is just and reasonable that Persons residing partly in *Great Britain* and partly in *Ireland* should not pay the Duties granted by the said several Acts for the same Establishment of Servants, Carriages, Horses, and Dogs, in the same Year in both Parts of the United Kingdom: May it therefore please 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 every Person who shall have paid the said Duties so payable in *Great Britain*, in respect of any such Servants, Carriages, Horses, or Dogs, for the Period of One whole Year, who shall also at any Time within the same Year, as hereinafter is provided, be charged to the said Duties so payable in *Ireland*, for his or her Servants, Carriages, Horses, or Dogs kept in *Ireland*, (the said Servants, Carriages Horses,

Persons paying the Duties for Servants and Carriages, &c. in Great Britain shall not be liable to pay for the

Same Eſtabliſhment in Ireland.

Horſes, or Dogs, ſo kept in *Ireland*, being either the ſame Servants, Carriages, Horſes, or Dogs, which are ſo charged in *Great Britain* in ſuch Year, or Servants in the ſame Capacities, or Carriages, Horſes, or Dogs of the ſame Deſcriptions, chargeable in *Great Britain* with the like Duties, and kept in lieu of ſuch of the ſaid Servants, Carriages, Horſes, or Dogs, as have been *bonâ fide* parted with), ſhall be wholly exempted from Payment in *Ireland* for One Year of the Duties ſo charged thereon, in reſpect of each and every of the ſaid Servants, Carriages, Horſes, and Dogs, kept in *Ireland*; and every Perſon who ſhall have paid the ſaid Duties ſo payable in *Ireland*, in reſpect of any ſuch Servants, Carriages, Horſes, or Dogs, for One Year, who ſhall at any Time within the ſame Year, as hereinafter is provided, be charged to the ſaid Duties ſo payable in *Great Britain*, for his or her Servants, Carriages, Horſes, or Dogs, kept in *Great Britain*, the ſaid Servants, Carriages, Horſes, or Dogs, ſo kept in *Great Britain*, being either the ſame Servants, Carriages, Horſes, or Dogs, which are ſo charged in *Ireland* in ſuch Year, or Servants in the ſame Capacities, or Carriages, Horſes, or Dogs, of the ſame Deſcriptions, chargeable in *Ireland*, with the like Duties, and kept in lieu of ſuch of the Servants, Carriages, Horſes, or Dogs, as have been *bonâ fide* parted with, ſhall be exempted from Payment in *Great Britain* for One Year, of ſo much of the ſaid Duties ſo charged thereon as the Duty paid in *Ireland*, in reſpect of each and every of the ſame Servants, Carriages, Horſes, or Dogs, or Servants, Carriages, Horſes, or Dogs, kept in lieu thereof reſpectively as aforeſaid ſhall amount unto, provided that due Proof ſhall be made of ſuch Payments in *Great Britain* or *Ireland* reſpectively, in the Manner hereinafter directed.

And Perſons paying in Ireland ſhall only be liable for Amount of the Duty in Great Britain.

Periods at which the reſpective Duties commence.

II. And whereas the ſaid Duties payable in *Great Britain* are chargeable yearly, from the Fifth Day of *April* in each Year, and the ſaid Duties payable in *Ireland*, are chargeable yearly, from the Fifth Day of *January* in each Year; be it declared and further enacted, That Proof of Payment in *Ireland* in the Manner herein directed, within any Year, commencing on the Fifth Day of *January* in ſuch Year, ſhall entitle the Claimant to the Exemption hereby granted in *Great Britain*, for the Year commencing on the Fifth Day of *April* following, and Proof of Payment in *Great Britain* in the Manner herein directed for One Year, from the Fifth Day of *April* in any Year, ſhall entitle the Claimant to the Exemption hereby granted in *Ireland*, within the Year commencing on the Fifth Day of *January* preceding.

Perſons claiming Exemption in Great Britain to produce Certificates of the Payment of the Duties in Ireland.

III. Provided always, and be it further enacted, That every Perſon claiming to be exempted from any of the ſaid Duties in *Great Britain*, by virtue of this Act, ſhall produce and deliver to the Surveyor or Inſpector of the Diſtrict where ſuch Claimant ſhall reſide, a Certificate under the Hand of the proper Officer of the Inland Exciſe and Taxes in *Ireland*, containing a true Copy of the Receipt and Receipts given to ſuch Claimant on all ſuch Payments as aforeſaid for the laſt Year wherein ſuch Claimant was charged to the ſaid Duties in *Ireland*, which Certificate ſhall either contain, or there ſhall be annexed thereto, a Return containing the Number of Servants, Carriages, Horſes, and Dogs, paid for in *Ireland* by ſuch Claimant in the laſt Year, and the Names and Capacities of the ſaid Servants, and the Deſcriptions of the ſaid Carriages, Horſes, and Dogs, as required by the ſaid firſt recited Acts, diſtinguiſhing which of the ſaid Servants, Carriages, Horſes, or Dogs, are the ſame with thoſe ſo charged in *Ireland*,

Ireland, and which of them are kept in lieu of ſuch of the ſaid Servants, Carriages, Horſes, or Dogs, which have been parted with, and every ſuch Claim being firſt ſigned by the Claimant in his or her own proper Name, and in his or her uſual Manner of Writing, the ſame ſhall be tranſmitted to the Commiſſioners for the Affairs of Taxes in *England*, and the ſaid Commiſſioners ſhall enquire and examine into the Truth of every ſuch Claim in ſuch Manner as they ſhall think neceſſary; and the Commiſſioners of Inland Exciſe and Taxes in *Ireland* ſhall and they are hereby required to aid and aſſiſt the Commiſſioners for the Affairs of Taxes in their Enquiries and Examinations into ſuch Claims, and whenever any ſuch Claims ſhall be duly proved to the Satisfaction of the Commiſſioners for the Affairs of Taxes in *England* they ſhall certify the ſame to the Commiſſioners of the Diſtrict where ſuch Claims reſpectively ſhall be made, and ſhall give ſuch Directions for granting the required Exemptions, either before or after Aſſeſſment, as to them ſhall ſeem neceſſary, in order to give the Relief granted by this Act, and the Aſſeſſment on every ſuch Claimant ſhall be made, diſcharged, altered, or amended accordingly.

Amounts of ſuch Exemptions to be kept.

IV. And be it further enacted, That the ſeveral Amounts of Duty ſo to be exempted in *Great Britain* ſhall be retained and ſet down in Figures in the ſeveral Books and Duplicates of Aſſeſſment of the reſpective Commiſſioners, under the Head of "Exemptions on Account of *Ireland*," and ſhall reſpectively be deducted from the whole Duty chargeable on each Claimant by virtue of the ſaid recited Acts, and the Difference between the Duty ſo chargeable and the Amount of the Sum to be exempted ſhall be ſet down as the net Duty to be paid by each ſuch Claimant, and the Duplicate thereof to be delivered to the Collector of the Pariſh, Ward, or Place where each ſuch Claim ſhall have been allowed, ſhall be made or amended in ſuch Manner that the net Duty only ſhall be demanded of or paid by each ſuch Claimant.

Perſons claiming Exemptions in Ireland to produce Certificates of the Payment of the Duties in Great Britain.

V. Provided always, and be it further enacted, That every Perſon claiming to be exempted from any of the ſaid Duties in *Ireland*, by virtue of this Act, ſhall produce and deliver to the proper Officer of Inland Exciſe or Taxes in *Ireland*, a Certificate under the Hand of the ſaid Claimant containing the Number of Servants, Carriages, Horſes, and Dogs aſſeſſed on ſuch Claimant in *Great Britain* for the laſt Year of ſuch Aſſeſſment together with the Names and Capacities of the Servants, and the Deſcriptions of the Carriages, Horſes, and Dogs charged therein, diſtinguiſhing which of the ſaid Servants, Carriages, Horſes, or Dogs, are the ſame with thoſe ſo charged in *Great Britain*, and which of them are kept in lieu of ſuch of the ſaid Servants, Carriages, Horſes, or Dogs, which have been parted with, and alſo a true Copy of the Receipt and Receipts given to ſuch Claimant on all ſuch Payments as aforeſaid, for that Year, containing the Diſtrict or County, and the Pariſh, Ward, or Place where ſuch Payments were made, and every ſuch Claim being firſt ſigned by the Claimant, in his or her own proper Name, and in his or her uſual Manner of Writing the ſame, ſhall be tranſmitted to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, who ſhall enquire and examine into the Truth of every ſuch Claim in ſuch Manner as they ſhall think neceſſary, and the Commiſſioners for the Affairs of Taxes in *England* ſhall and they are hereby required to aid and aſſiſt the Commiſſioners of Inland Exciſe and Taxes in *Ireland* in their Enquiries and Examinations into ſuch Claims, and whenever any ſuch

Claims ſhall be duly proved to the Satisfaction of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, it ſhall be lawful for them to grant the ſaid Exemptions in ſuch Manner as they are authoriſed to grant other Exemptions by any Act or Acts in force relating to the ſaid Duties.

Penalty on Perſons claiming Exemptions fraudulently, to forfeit 100l.

VI. And be it further enacted, That if any Perſon or Perſons ſhall make any ſuch Claim in *Great Britain*, without having firſt paid the Duties in *Ireland* for the ſame Articles reſpectively, or for Articles of the ſame Deſcriptions reſpectively with the Articles for which ſuch Exemption is claimed, or if any Perſon or Perſons ſhall make any ſuch Claim in *Ireland*, without having firſt paid the Duties in *Great Britain* for the ſame Articles reſpectively, or for Articles of the ſame Deſcriptions reſpectively with the Articles for which ſuch Exemption is claimed; or if any Perſon or Perſons ſhall be guilty of any Fraud or Contrivance with Intent to evade the Payment of any of the ſaid Duties, Taxes, Impoſitions, or Sum or Sums of Money granted or made payable in *Great Britain* or *Ireland* by virtue of the ſaid recited Acts, or any of them, either in making any ſuch Claim, or in obtaining any ſuch Exemption, or ſhall deliver any falſe or fraudulent Certificate, with Intent to obtain any ſuch Exemption, or ſhall make a Second Claim for the ſame Cauſe, every ſuch Perſon ſo offending ſhall forfeit and pay the Sum of One hundred Pounds.

How Penalties ſhall be recovered and applied.

VII. And be it further enacted, That in every Caſe where the ſaid Penalty ſhall be incurred in *Great Britain*, the ſame may be ſued for, recovered, and applied, as any Penalty for any Offence committed againſt the ſaid firſt recited Acts, or either of them, relating to the ſaid Duties payable in *Great Britain*, may be ſued for, recovered, or applied, in that Part of *Great Britain* where the ſaid Offence ſhall be committed, and in every Caſe where the ſaid Penalty ſhall be incurred in *Ireland*, the ſame may be ſued for, recovered, and applied as any Penalty for any Offence committed againſt the laſt recited Act, or any other Act or Acts in force in *Ireland* reſpecting the ſame, may be ſued for, recovered, or applied in *Ireland*.

Exemptions to Members of Parliament and Publick Officers not affected.

VIII. Provided always, and be it enacted, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to or in any Way to affect any of the Exemptions from the Payments of the ſaid Duties granted and allowed by any Act or Acts of Parliament, to Members of Parliament ordinarily reſident in *Ireland*, or Perſons holding Offices or publick Employments in *Ireland*, and being reſident in *Great Britain*, for the Purpoſes of aſſiſting in the Execution of the publick Buſineſs, or to alter the Manner of claiming ſuch Exemptions as granted and allowed by the ſaid Act or Acts laſt mentioned.

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