ANNO QUINQUAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXXVI.

An Act for letting to farm the Duties on Horſes hired by the Mile or Stage, to be uſed in travelling, and on Horſes hired for a leſs Period of Time than Twenty-eight Days, for drawing Carriages uſed in travelling Poſt or otherwiſe, in *Great Britain*; and for facilitating the Recovery of the ſaid Duties.

[15th *June* 1811.]

WHEREAS by an Act paſſed in the Twenty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to enable the Lord High Treaſurer or Commiſſioners of the Treaſury for the Time being, to let to farm the Duties granted by an Act made in the Twenty-fifth Year of His preſent Majeſty's Reign, on Horſes let to hire for travelling Poſt, and by Time, to ſuch Perſons as ſhould be willing to contract for the ſame*; the Lord High Treaſurer or Commiſſioners of the Treaſury were empowered to let to farm the ſeveral Duties on Horſes let to hire, therein particularly ſet forth, and mentioned to have been granted by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign, for any Term not exceeding Three Years, under certain Regulations and Reſtrictions expreſſed and contained in the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign: And whereas by an Act paſſed in the Forty-fourth Year of His Majeſty's Reign, intituled, *An Act to repeal the ſeveral Duties under the Commiſſioners for managing the Duties upon ſtamped Vellum, Parchment, and Paper in* Great Britain, *and to grant new and additional Duties in lieu thereof*, the ſeveral Duties granted by the ſaid Act of the Twenty-fifth Year of His Majeſty's Reign, on Horſes let to hire as therein mentioned, and extended in certain Caſes, by an Act paſſed in the Forty-ſecond Year of His Majeſty's Reign, for enlarging the Time for which Horſes might be let to hire without being ſubject to any Annual Duty, and other Purpoſes, were repealed; and in lieu thereof it was enacted, that from and after the Tenth Day of *October* One thouſand eight hundred and four, there ſhould be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, the ſeveral Duties following; (that is to ſay), For and in reſpect of every Horſe, Mare, or Gelding hired by the Mile or Stage, to be uſed in travelling in *Great Britain*, the Sum of One Penny Halfpenny for every Mile ſuch Horſe, Mare, or Gelding ſhould be hired to travel; and for and in reſpect of every Horſe, Mare, or Gelding hired for a leſs Period of Time than Twenty-eight ſucceſſive Days, for drawing

27 G. 3. c. 26.

44 G. 3. c. 98.

drawing on any public Road any Coach or other Carriage uſed in travelling Poſt or otherwiſe, if the Diſtance at the Time of hiring ſhould be aſcertained, the Sum of One Penny Halfpenny for every Mile ſuch Horſe, Mare, or Gelding ſhould be hired to travel; and for and in reſpect of every Horſe, Mare, or Gelding ſo hired as laſt above mentioned, in any Caſe where the Diſtance ſhould not at the Time of hiring be aſcertained, the Sum of One Shilling and Nine-pence for each Day for which ſuch Horſe, Mare, or Gelding ſhould be ſo hired, with an Exception of Horſes, Mares, and Geldings uſed in licenſed Hackney Coaches, where the ſame ſhould be employed to go no greater Diſtance than Ten Miles from the City of *London* or *Weſtminſter*, or the Suburbs thereof: Which ſaid ſeveral Duties are now ſecured, raiſed, levied, and collected by and under the Proviſions and Regulations of the ſaid Acts of the Twenty-fifth and Forty-ſecond Years of His Majeſty's Reign, relating to the ſaid Duties ſo repealed as aforeſaid; and by and under the Proviſions and Regulations of another Act paſſed in the Forty-eighth Year of His Majeſty's Reign, intituled, *An Act for letting to farm the Duties on Horſes hired by the Mile or Stage, to be uſed in travelling; and on Horſes hired for a leſs Period of Time than Twenty eight Days, for drawing Carriages uſed in travelling Poſt or otherwiſe in* Great Britain; *and for better ſecuring the ſaid Duties:* And whereas the ſaid Duties granted by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, in reſpect of Horſes, Mares, and Geldings hired in the Manner aforeſaid, are now let to farm under the Authority of the ſaid Act paſſed in the Forty-eighth Year of His Majeſty's Reign, for a Term of Years which will expire on the Thirty-firſt Day of *January* One thouſand eight hundred and twelve; and it is expedient that the ſaid Duties ſhould be let to farm for a further Term, and that further Proviſion ſhould be made for facilitating the Recovery thereof; 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 from and after the paſſing of this Act it ſhall be lawful for the Commiſſioners of the Treaſury, or any Three or more of them for the Time being, and they are hereby empowered from Time to Time, as it ſhall be neceſſary, either by themſelves or by His Majeſty's Commiſſioners for managing the Stamp Duties, or ſome of them, to be authorized for that Purpoſe under the Hands of the Commiſſioners of the Treaſury, or any Three or more of them for the Time being, to let to farm the ſaid ſeveral Duties granted by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, for and in reſpect of Horſes, Mares, and Geldings hired in the Manner aforeſaid, to ſuch Perſon or Perſons as ſhall be willing to farm the ſame after the Expiration of the preſent Leaſes thereof, in ſuch ſeparate and particular Diſtricts as ſhall be deemed proper and convenient, and under and ſubject to the Regulations and Reſtrictions contained in the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign, with regard to the Duties thereby authorized to be let to farm, ſo far as the ſame are applicable and not hereby altered: Provided always, that none of the ſaid Duties ſhall be let to farm for any longer Term or Time than until the Thirty-firſt Day of *January* inclusive, which will be in the Year One thouſand eight hundred and fifteen.

48 G. 3. c. 98.

The Treaſury may authorize the Commiſſioners of Stamps to let to farm the Duties on Poſt Horſes granted by recited Act of 44 G. 3. c. 98.

Continuance of the Term.

II. And be it further enacted, That all the Powers, Proviſions, Clauſes, Regulations, and Directions contained in and preſcribed by the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign, ſhall be deemed and taken

Powers of 27 G. 3. c. 26. to be in force

taken to be in full Force and Effect with reſpect to the ſaid Duties hereby allowed to be let to farm, and to the letting of the ſame, and to the Farmers thereof, and to all other Perſons, Matters, and Things relating thereto, as far as the ſame are or ſhall be applicable, and not altered by, or repugnant to the expreſs Proviſions of this Act, as fully and effectually as if the ſame had been herein repeated and ſpecially enacted, with reference to the ſaid Duties hereby allowed to be farmed. in reſpect to the Duties let to farm.

III. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners of the Treaſury, or any Three or more of them, or the ſaid Commiſſioners of the Stamp Duties authorized as aforeſaid, to preſcribe the Time for making a Depoſit of a Sum of Money, and the Amount thereof, on account of the Rent to be paid by the Perſon or Perſons who ſhall contract to farm any of the ſaid Duties hereby allowed to be farmed; and in caſe ſuch Perſon or Perſons ſhould fail to make ſuch Depoſit within the Time preſcribed, or ſhall fail to execute a proper Contract in Writing, and to give Security for the due Performance of ſuch Contract, in the Manner directed by the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign, within the Time to be appointed for that Purpoſe, then and in every ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners of the Treaſury, or any Three or more of them, or the ſaid Commiſſioners of the Stamp Duties authorized as aforeſaid, to declare the Contract void, and to cauſe the Duties compriſed in ſuch Contract to be again put up to be let to farm purſuant to the Directions of this and the ſaid Act of the Twenty-ſeventh Year of His Majeſty's Reign; and ſo from Time to Time as often as ſuch Failure ſhall be made. Depoſit to be made on Account of the Rent to be paid by the Contractors.

IV. And be it further enacted, That from and after the Thirty-firſt Day of *January* One thouſand eight hundred and twelve, where any Perſon or Perſons liable to account for and pay any Duty or Duties granted by the ſaid Act of the Forty-fourth Year of His Majeſty's Reign, for and in reſpect of any Horſe, Mare, or Gelding, Horſes, Mares, or Geldings by him, her, or them let to hire as aforeſaid, ſhall refuſe or neglect to account for and pay the ſame according to the Directions of the ſaid herein-before mentioned Acts, or any of them, to the Collector appointed to receive ſuch Duties for the County, Diſtrict, or Place where he, ſhe, or they ſhall have let to hire ſuch Horſe, Mare, or Gelding, Horſes, Mares, or Geldings, and ſuch Duty or Duties ſhall not exceed the Sum of Ten Pounds, it ſhall be lawful for ſuch Collector, firſt obtaining a Warrant for that Purpoſe, under the Hand and Seal or Hands and Seals of any One or more of His Majeſty's Juſtices of the Peace reſiding near the Place where any ſuch letting to hire ſhall have been made, (which Juſtice or Juſtices, on Complaint made to him or them, ſhall ſummon the Party complained of, and the Witneſſes on either Side, and examine into the Matter of Fact, and ſhall grant ſuch Warrant on due Proof being made of the Sum due and owing for ſuch Duty or Duties as aforeſaid, by the voluntary Confeſſion of the Party, or by the Oath of One or more credible Witneſs or Witneſſes), to diſtrain ſuch Perſon or Perſons by his, her, or their Goods and Chattels for the Amount of ſuch Duty or Duties; and the Diſtreſs ſo to be taken to detain and keep for the Space of Four Days, at the Coſts and Charges of ſuch Perſon or Perſons; and if he ſhe, or they ſhall not within that Time pay the Amount of ſuch Duty or Duties, with the Coſts and Charges of taking and keeping ſuch Diſtreſs, then the Goods and Chattels ſo diſtrained ſhall be ſold by ſuch Collector, who ſhall render the Overplus of the In Default of Payment of Duties Collector may diſtrain.

Money ariſing by the Sale thereof, if any ſhall remain after deducting and retaining the Amount of ſuch Duty or Duties, and the Coſts and Charges of taking, keeping, and ſelling ſuch Diſtreſs, to the Perſon or Perſons ſo to be diſtrained as aforeſaid; and it ſhall alſo be lawful for ſuch Collector for the Purpoſe of taking ſuch Diſtreſs to break open in the Day-time any Houſe or Place where any Goods or Chattels of ſuch Perſon or Perſons ſhall be, being thereunto authorized by ſuch Warrant as aforeſaid, and calling to his Aſſiſtance a Conſtable, Tythingman, or Headborough of the County, Shire, Stewartry, City, Town, or Place where any Refuſal or Reſiſtance ſhall be made, which ſaid Officers are hereby required to aid and aſſiſt therein.

In Actions for Recovery of Duties, what Proofs ſhall be neceſſary.

V. And be it further enacted, That from and after the paſſing of this Act, it ſhall not be neceſſary upon the Trial or Hearing of any Action, Suit, or Proſecution already commenced, or hereafter to be commenced, for the Recovery of any of the ſaid Duties on Horſes, Mares, and Geldings hired in the Manner aforeſaid, which are or ſhall be let to farm in purſuance of the ſaid Act of the Forty-eighth Year of His Majeſty's Reign, or of this Act, or for the Recovery of any Penalty or Penalties impoſed by the ſaid herein-before mentioned Acts, or any of them, in anywiſe relating to the ſaid Duties, to produce the Inſtrument whereby the Commiſſioners for managing the Stamp Duties, or any of them, were or ſhall be authorized by the Commiſſioners of His Majeſty's Treaſury, to let to farm the ſaid Duties on Horſes, Mares, and Geldings, or any of them, or to produce the Commiſſion whereby the ſaid Commiſſioners for managing the Stamp Duties were conſtituted and appointed ſuch Commiſſioners; or to prove the Execution of any Contract or Agreement whereby any of the ſaid Duties on Horſes, Mares, and Geldings are or ſhall be let to farm, or of any Aſſignment of any ſuch Contract or Agreement, or of any Commiſſion, Deputation, or other Authority, whereby any Perſon or Perſons is, are, or ſhall be appointed a Collector or Collectors of any of the ſame Duties by the ſaid Commiſſioners for managing the Stamp Duties, or any of them: Provided always, that ſuch Contract, Agreement, Aſſignment, Commiſſion, Deputation, or Authority ſhall be produced on the Trial or Hearing of ſuch Action, Suit, or Proſecution, and it ſhall be made appear that the Perſon or Perſons claiming under ſuch Contract, Agreement, Aſſignment, Commiſſion, Deputation, or Authority, had in fact acted as the Farmer or Farmers, Collector or Collectors of the Duties therein mentioned and deſcribed, or ſome of them; and that in every ſuch Caſe ſuch Proof ſhall be deemed and taken by the Judges or Juſtices before whom any ſuch Trial or Hearing ſhall be had, to be good and legal Evidence of ſuch Perſon or Perſons being the Farmer or Farmers, Collector or Collectors of the Duties mentioned and deſcribed in ſuch Contract, Agreement, Aſſignment, Commiſſion, Deputation, or Authority, unleſs by other Evidence the Contract ſhall be made to appear; any Law or Uſage to the contrary thereof notwithſtanding.

Act may be repealed this Seſſion.

VI. And be it further enacted, That this Act may be repealed, altered, or amended by any Act or Acts to be paſſed in the preſent Seſſion of Parliament.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1811.