

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. LXI.

An Act to grant to His Majeſty certain increaſed Rates, Duties, and Taxes in *Ireland*, in reſpect of Windows, Male Servants, Carriages, Horſes, and Dogs, in lieu of former Rates, Duties, and Taxes in reſpect of the like Articles. [25th *May* 1815.]

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, towards raiſing the neceſſary Supplies, have freely and voluntarily reſolved to give and grant unto Your Majeſty the increaſed Rates, 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* in the Year of our Lord One thouſand eight hundred and fifteen, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs and Succeſſors, upon and in reſpect of the ſeveral Windows, Male Servants, Carriages, Horſes, and Dogs, mentioned, ſpecified, and expreſſed, in the ſeveral Schedules marked A. B. C. D. E. F. and G. to this Act annexed, the ſeveral annual Sums of Money, Rates, Duties, and Taxes, as they are reſpectively deſcribed and ſet forth in the ſaid reſpective Schedules; and that the ſaid ſeveral Schedules, and all the Rules, Regulations, and Exceptions, therein ſpecified and contained, ſhall

The Duties ſpecified in Schedules annexed to be paid, inſtead of former Duties repealed.

shall be deemed and taken to be Part of this Act to all Intents and Purposes whatever; and the said Rates, 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, Matters, and Things, in and by any Act or Acts in force in *Ireland* immediately before the passing of this Act; and that all Rates, Duties, and Taxes, on or in respect of the said several Articles, Matters, and Things, or any of them, under or by virtue of any Act or Acts in force in *Ireland* immediately before the passing of this Act, shall, from and after the said Fifth Day of *January* One thousand eight hundred and fifteen, cease and determine, and be no longer paid or payable, except so far as relates to any Arrears of the said Rates, Taxes, or Duties, due and payable before the said Fifth Day of *January* One thousand eight hundred and fifteen; and except in Cases where any such Rates, Taxes, or Duties, for the Year beginning on the said Fifth Day of *January*, shall have been actually paid before the Expiration of Ten Days after the passing of this Act; and also except the several Duties of One Pound and of Ten Shillings, under 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*, payable by Coachmakers or Makers of Carriages, chargeable with Duty, made, built, or constructed, by such Coachmaker or Maker of Carriages for Sale, or on Carriages sold by any Person in *Ireland* by Auction or on Commission, which Duties shall continue payable, and shall be paid by such Coachmakers and Persons selling such Carriages for and in respect of any Carriages chargeable with Duty under this Act.

Exceptions.

48 G. 3. c. 42.

Duties to be paid in British Currency, and carried to the Consolidated Fund.

II. And be it further enacted, That all Rates, Duties, and Taxes, by this Act and the Schedules 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 Rates, 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 in Addition to the Duties hereby granted, and shall be accounted for accordingly.

Duties to be under the Management of the Commissioners of Excise and Taxes in Ireland, and levied as the former Duties.

III. And be it further enacted, That the several Rates, Duties, and Taxes, by this Act and the Schedules hereunto 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, and 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 Rates, Duties, and Taxes in and by any Act or Acts in force in *Ireland* immediately before the passing of this Act, with respect to the said Rates, Duties, or Taxes, or any of them, and

with

with and under all such 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 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 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 or 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.

Irish Act, 14 & 15 C. 2.

46 G. 3. c. 106.

Persons paying the former Rates liable to pay the Difference between the new and former Rates.

IV. And be it further enacted, That in all Cases where any Person in *Ireland* shall, at any Time after the Fifth Day of *January* One thousand eight hundred and fifteen, and before the Expiration of Ten Days after the passing of this Act, have been charged with and shall have actually paid to any Officer of the Commissioners of Inland Excise or Taxes in *Ireland*, any Rates, Duties, or Taxes, upon or in respect of Windows, Servants, Carriages, Horses, or Dogs, under any Act or Acts in force in *Ireland* immediately before the passing of this Act, for the Year beginning on the said Fifth Day of *January* One thousand eight hundred and fifteen, and ending on the Fifth Day of *January* One thousand eight hundred and sixteen, it shall be lawful for any Officer or Officers appointed by or acting under the Orders and Directions of the Commissioners of Inland Excise and Taxes in *Ireland*, in the collecting or superintending the Collection of the said Rates, Duties, and Taxes, or any of them, to charge, and such Officer and Officers is and are hereby authorized and required to charge any and every such Person or Persons so having paid such former Rates, Duties, and Taxes, with the Whole of the Rates, Duties, and Taxes granted by this Act, for the Year so beginning and ending as aforesaid, and such Charge shall be made by the said Officers on the Persons so having paid the said former Rates, Duties, and Taxes, at the same Time when the Charge of the Rates, Duties, and Taxes on or in respect of Windows, Servants, Carriages, Horses, or Dogs, granted by this Act, shall be made on other Persons by such Officers for the Year so beginning and ending as aforesaid; and so much and such Part of the said Rates, Duties, and Taxes payable under this Act for the said Year so beginning and ending as aforesaid as shall exceed the Amount which shall have been so previously actually paid by any Person or Persons for such former Rates, Duties, or Taxes, shall be payable and paid by such Person, and shall be collected by the proper Officers at the same Time and in such Manner as the Rates, Taxes, and Duties payable under this Act by any other Person or Persons for the Year so beginning and ending as aforesaid shall be payable, and so much and such Part of such Rates, Duties, and Taxes payable under this Act as shall exceed the Amount so paid under any former Act or Acts for the said Year, shall be collected, levied, and paid, and recovered and recoverable by, with, under, and subject to all such and the like Powers

and Remedies as are given for the collecting, recovering, and levying any of the ſaid Rates, Taxes, or Duties under or by virtue of any Act or Acts in force in *Ireland* relating to the ſaid Rates, Taxes, and Duties, or any of them; and in caſe any Perſon or Perſons having paid ſuch former Rates, Duties, or Taxes for ſuch Year ſo beginning and ending as aforeſaid, ſhall produce to the Officer demanding Payment of the Rates, Duties, and Taxes for ſuch Year under this Act, the Receipt for ſuch former Rates, Duties, and Taxes, and ſhall pay ſuch Exceſs as aforeſaid to ſuch Officer, and ſhall deliver ſuch former Receipt to ſuch Officer, and ſhall require of ſuch Officer a Receipt for the Whole of the Rates, Duties, and Taxes payable for the ſaid Year under this Act, ſuch Officer ſhall give ſuch Receipt accordingly in lieu of ſuch former Receipt, or otherwiſe ſhall give to the Party paying ſuch Exceſs a Receipt for the Whole of the Duties payable for the ſaid Year, ſpecifying the Sum ſo formerly paid, and alſo ſpecifying the Amount of the Exceſs paid in Satisfaction of ſuch Rates, Duties, and Taxes under this Act for ſuch Year ſo beginning and ending as aforeſaid.

Owners of Houſes untenanted for Three Months to be relieved of the Duty on Windows for that Period.

V. Provided always, and be it enacted, That it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, on Application made to them for that Purpoſe by the Owner or Occupier of any Houſe or Tenement in *Ireland*, which ſhall be untenanted for any longer Term than Three Calendar Months in any One Year, and on Proof made on Oath to the Satisfaction of the ſaid Commiſſioners that any ſuch Houſe or Tenement was ſo untenanted, to diſcharge or relieve the Owner or Occupier of ſuch Houſe or Tenement from the Payment of any Duties or Taxes in reſpect of the Windows and Hearths in ſuch Houſe or Tenement, or in reſpect of the Rent thereof for ſuch Time as ſuch Houſe or Tenement ſhall be ſo untenanted, by directing the Collector of the ſaid Duties or any other Officer to make any ſuch Abatement, Allowance, or Repayment to ſuch Owner or Occupier as the ſaid Commiſſioners, under all the Circumſtances of the Caſe, ſhall think fit and proper.

Act may be altered or repealed this Seſſion.

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

SCHEDULES

SCHEDULES to which this Act refers.

SCHEDULE (A.)

WINDOWS.

A SCHEDULE of the Rates and Duties payable annually for and out of every TENEMENT or DWELLING HOUSE having more than Six Windows or Lights, in respect of the Windows or Lights in every such Tenement or Dwelling House respectively.

			£	s.	d.
In respect of	7	Windows or Lights	1	0	0
	8	Do.	1	13	0
	9	Do.	2	2	0
	10	Do.	2	16	0
	11	Do.	3	12	6
	12	Do.	4	9	6
	13	Do.	5	6	6
	14	Do.	6	3	6
	15	Do.	7	0	0
	16	Do.	7	17	0
	17	Do.	8	14	0
	18	Do.	9	10	6
	19	Do.	10	7	6
	20	Do.	11	4	6
	21	Do.	12	1	0
	22	Do.	12	18	0
	23	Do.	13	15	0
	24	Do.	14	11	6
	25	Do.	15	8	6
	26	Do.	16	5	6
	27	Do.	17	2	0
	28	Do.	17	19	0
	29	Do.	18	16	0
	30	Do.	19	12	6
	31	Do.	20	9	6
	32	Do.	21	6	6
	33	Do.	22	3	0
	34	Do.	23	0	0
	35	Do.	23	16	6
	36	Do.	24	13	6
	37	Do.	25	10	6
	38	Do.	26	7	0
	39	Do.	27	4	0
	40 to 44	Do.	28	17	6
	45 to 49	Do.	31	13	6
	50 to 54	Do.	34	10	0
	55 to 59	Do.	37	6	0

Schedule (A.)—*continued.*

			£	s.	d.
In respect of 60	to 64	Windows or Lights - -	39	15	6
65	to 69	Do. - - -	42	0	6
70	to 74	Do. - - -	44	5	0
75	to 79	Do. - - -	46	10	0
80	to 84	Do. - - -	48	15	0
85	to 89	Do. - - -	51	0	0
90	to 94	Do. - - -	53	4	6
95	to 99	Do. - - -	59	9	6
100	to 109	Do. - - -	58	17	0
110	to 119	Do. - - -	63	6	6
120	to 129	Do. - - -	67	16	6
130	to 139	Do. - - -	72	6	0
140	to 149	Do. - - -	76	16	0
150	to 159	Do. - - -	81	5	6
160	to 169	Do. - - -	85	15	6
170	to 179	Do. - - -	90	5	0
180	-	Do. or upwards - -	93	2	6
And for every such Dwelling House which shall contain more than 180 Windows or Lights, for every Window or Light exceeding the Number of 180 - - -			0	3	0

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 respectively 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

Schedule (A.)—*continued.*

in reſpect of Windows therein otherwiſe than in Manner herein-after 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 if all ſuch Rooms or Apartments ſhall not contain 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 all 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 Officers or Perſons reſpectively by whom or by whoſe Servant ſuch Rooms or Apartments are or ſhall be inhabited ſhall be chargeable with and 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.

SCHEDULE (B.)

MALE SERVANTS.

A SCHEDULE of the Duties payable annually for every MALE SERVANT retained or employed by any Perſon or Perſons in the ſeveral Capacities herein mentioned.

NUMBER THEREOF.		Amount of Duty payable for each Servant.		
		£	s.	d.
1	ſuch Servant	2	8	0
2	Do.	3	2	0
3	Do.	3	16	0
4	Do.	4	7	0
5	Do.	4	18	0
6	Do.	5	3	0
7	Do.	5	5	0
8	Do.	5	12	0
9	Do.	6	2	0
10	Do.	6	13	0
11	Do. and upwards	7	13	0

Schedule (B.)—*continued.*

RULES for charging the ſaid Duties.

The ſaid Duties ſhall be paid by the Perſon who ſhall retain or employ ſuch Male Servant or Servants, and ſhall be paid for every Male Servant who ſhall be retained or employed by any Perſon at any Time between the Fifth Day of January in any Year and the Fifth Day of January in the Year following, 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, Stable Boy or Helper in the Stables, Gardener, Park-keeper, Game-keeper, Huntſman, or Whipper-in, or by whatever Name or Names 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 any one or more of the ſame, and for every Servant hired with any Carriage or Horſes for one Year, or any longer Period.

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:

Any 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:

SCHEDULE (C.)

CLERKS AND SHOPMEN.

A SCHEDULE of the Duties payable annually for every MALE PERSON retained or employed in the ſeveral Capacities after mentioned.

	£	s.	d.
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 - - - - - -	2	0	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 - - -	2	0	0

RULES for charging the ſaid Duties.

The ſaid Duties ſhall be paid by the Perſon or Perſons who ſhall retain or employ ſuch Male Perſon or Perſons, and ſhall be paid for every Male Perſon who ſhall be retained or employed in any of the ſaid Capacities by any Perſon or Perſons at any Time between the Fifth Day of January in any Year, and the Fifth Day of January in the Year following.

SCHEDULE (D.)

CARRIAGES.

A SCHEDULE of the Duties payable annually on all CARRIAGES of any of the Deſcriptions after mentioned.

NUMBER OF CARRIAGES.	Amount of the Duty for each Carriage. £	s.	d.
For Carriages with Four Wheels:			
For 1 ſuch Carriage, the Annual Sum of - -	12	0	0
2 Do. - - - - -	13	0	0
3 Do. - - - -	14	0	0
4 Do. - - - - -	15	0	0
5 Do. - - - -	15	15	0
6 Do. - - - - -	16	8	0
7 Do. - - - -	17	0	0
8 Do. - - - -	17	12	0
9 Do. and upwards - - -	18	3	0
And for every additional Body ſucceſſively uſed on the ſame Carriage or Number of Wheels, the further Annual Sum of	6	6	0
For Carriages with leſs than Four Wheels:			
For every ſuch Carriage drawn by One Horſe, Mare, Gelding, or Mule, and no more - - - -	6	10	0
And for every ſuch Carriage drawn by Two or more Horſes, Mares, Geldings, or Mules - - -	9	0	0
And for every additional Body ſucceſſively uſed on the ſame Carriage or Number of Wheels, the further Sum of -	3	3	0

RULES for charging the ſaid Duties.

The ſaid Duties ſhall be reſpectively charged for every Coach, Berlin, Landau, Chariot, Calaſh, Chaiſe Marine, Chaiſe, Sociable, or Caravan with Four Wheels; and for every Calaſh, Chaiſe Marine, Chaiſe, Curricle, Chair, or Car, with leſs than Four Wheels; and for any Number of ſuch Carriages reſpectively; and for every other Carriage with Four Wheels, or with leſs than Four Wheels reſpectively, uſed or to be uſed for the like Purpoſes by whatever Name or Names the ſame ſhall be called or known 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 following, or which ſhall be hired by the Year or any

Schedule (D.)—*continued.*

longer Period; and upon all ſuch Carriages as ſhall be kept to be let out to 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 ſuch Carriage 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; and which Duties ſhall be reſpectively paid by the Perſon or Perſons keeping ſuch Carriages, and ſhall be chargeable upon the Body, or if more than One, upon the Bodies of ſuch Carriages reſpectively, according to the Number thereof ſucceſſively uſed on the ſame Carriage or Number of Wheels, and not in reſpect of the Wheels thereof, or any other Parts of ſuch Carriages to which the Wheels ſhall be attached.

EXEMPTIONS.

Stage Coaches, Hackney Coaches, Hackney Chaiſes, and Coaches and other Carriages kept to be let for Hire, except ſuch Carriages kept to be let for Hire as are ſubject to Duty under the foregoing Rules for charging the ſaid Duties:

Carriages kept for Sale for which a Duty of One Pound or Ten Shillings ſhall have been paid by the Maker thereof, according to the Act for that Purpoſe.

SCHEDULE

SCHEDULE (E.)

HORSES.

A SCHEDULE of the Duties payable annually for all HORSES, MARES, and GELDINGS, kept by any Perſon or Perſons for the Purpoſe of Riding, or for the Purpoſe of Drawing any Carriage chargeable with Duty,

NUMBER OF HORSES.							Amount of Duty for each Horſe, Mare, or Gelding.		
							£	s.	d.
For	1	ſuch Horſe,	Mare, or Gelding	-	-	-	2	17	6
	2	ſuch Horſes,	Mares, or Geldings	-	-	-	4	14	6
	3	-	Do.	-	-	-	5	4	6
	4	-	Do.	-	-	-	5	10	0
	5	-	Do.	-	-	-	5	11	6
	6	-	Do.	-	-	-	5	16	0
	7	-	Do.	-	-	-	5	19	6
	8	-	Do.	-	-	-	5	19	6
	9	-	Do.	-	-	-	6	1	6
	10	-	Do.	-	-	-	6	7	0
	11	-	Do.	-	-	-	6	7	0
	12	-	Do.	-	-	-	6	7	0
	13	-	Do.	-	-	-	6	7	6
	14	-	Do.	-	-	-	6	7	6
	15	-	Do.	-	-	-	6	7	6
	16	-	Do.	-	-	-	6	7	6
	17	-	Do.	-	-	-	6	8	0
	18	-	Do.	-	-	-	6	9	0
	19	-	Do.	-	-	-	6	10	0
	20	-	Do. or upwards	-	-	-	6	12	0

RULES for charging the ſaid Duties.

The ſaid Duties ſhall be payable annually for every Horſe, Mare, or Gelding, 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, or which ſhall be hired by the Year or any longer Period, for the Purpoſe of riding or for the Purpoſe of drawing any Carriage whatever, chargeable with Duty, and which Duties ſhall be paid by the Perſon or Perſons uſing ſuch Horſe, Mare, or Gelding, except as after mentioned.

EXEMP-

Schedule (E.)—*continued.*

EXEMPTIONS.

Any Horſe, Mare, or Gelding, under Three Years old:

Any Horſe, Mare, or Gelding, 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, or Gelding ſhall belong, although ſuch Horſe, Mare, or Gelding ſhall be uſed for riding on the Occaſions and in the 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, or Gelding 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, or Gelding, 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 Public 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, or Gelding ſhall not on any Occaſion be uſed for any other Purpoſe, ſave as aforeſaid:

One Horſe, Mare, or Gelding 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 One hundred Pounds 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 Yeomen Cavalry in Ireland, who ſhall have attended on Horſeback One Half at the leaſt of the 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.

SCHEDULE (F.)

RACE HORSES.

A SCHEDULE of the Duty payable annually on RACE HORSES.

	£	s.	d.
For every Horſe, Mare, or Gelding bonâ fide kept 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 Stable of the Proprietor or Proprietors, or of any other Perſon or Perſons	2	17	6

SCHEDULE (G.)

DOGS.

A SCHEDULE of the Duties payable annually on DOGS.

	£	s.	d.
For every Greyhound kept by any Perſon whether the ſame be his or her Property, or the Property of any other Perſon or Perſons - - - - - - -	1	0	0
For every Hound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher, where only One ſuch Dog is kept - - -	0	11	6
For every Hound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher, and for every other Dog, where any Perſon ſhall keep Two or more Dogs of whatever Deſcription or Denomination the ſame may be, except Greyhounds, whether the ſame be the Property of him, her, or them, or of any other Perſon or Perſons - - - - - -	0	14	0
For every Dog not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher, kept by any Perſon, having One ſuch Dog and no more, whether the ſame be the Property of him, her, or them, or the Property of any other Perſon or Perſons, the annual Sum of -	0	8	0

EXEMPTIONS.

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-ſix Pounds Britiſh Currency, by way of Compoſition for all ſuch Dogs, before the Twenty-fourth Day of June in each Year.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1815.