ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. LXVII.

An Act to grant to His Majesty certain Duties and Taxes in *Ireland*, in respect of certain Male Servants, Carriages, and Horses kept to be let to Hire. [7th *June* 1815.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons 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 Duties and Taxes hereinafter mentioned, and 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 passing of this Act, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon and in respect of the several Male Servants, Carriages, and Horses mentioned, described, and expressed in the Schedule to this Act annexed, which shall be kept to be let to Hire by any Person in *Ireland*, at any Time between the Fifth Day of *January* in any Year and the Fifth Day of *January* following, the several yearly Sums of Money, Rates, Duties, and Taxes respectively specified, mentioned, and set forth in the said Schedule; and the said Schedule, and all the Rules and Regulations, Exceptions and Exemptions in the said Schedule specified and contained shall be deemed and taken to be Part of this Act to all Intents and Purposes whatever.

Duties specified in Schedule annexed to be levied.

Half the Duties to be paid for the Period between the passing of this Act and Jan. 5, 1816.

II. Provided always, and be it enacted, That if any Person shall at any Time after the passing of this Act and before the Fifth Day of *January*, which will be in the Year of our Lord One thousand eight hundred and sixteen, keep for the Purpose of letting to Hire, or shall let to Hire for any Period of Time less than One Year, between the passing of this Act and the said Fifth Day of *January* One thousand eight hundred and sixteen, any Male Servant, Carriage, or Horse, for which such Person shall be liable to Duty under this Act, such Person shall be subject and liable to and shall pay for or in respect of any Servant, Carriage, or Horse which shall be so kept to be let to Hire, or shall be so let to Hire, One Half only of the Amount of the several annual Duties in the Schedule annexed to this Act mentioned, specified, and contained, any Thing in this Act, or the Schedule thereto annexed, to the contrary in anywise notwithstanding.

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

III. And be it further enacted, That all Rates, Duties, and Taxes by this Act, and the Schedule 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 in *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 Consolidated Fund in Aid and Addition to the Duties hereby granted, and shall be accounted for accordingly.

List of Servants, &c. hired to be delivered by the Persons using the same to the proper Officer.

IV. And be it further enacted, That in every Case where any Person in *Ireland* shall hire, or shall use on Hire, for any Period of Time, whether annually or otherwise, any Servants, Carriages, or Horses, which if let or hired for any Time less than a Year would be liable to Duty under this Act, every Person so using the same on Hire shall deliver to the Collector of the Taxes on Fire Hearths, or to some Officer appointed by the Commissioners of Inland Excise and Taxes in *Ireland*, a true List or Account in Writing, signed by or on Behalf of such Person, of the Number of all such Servants, Carriages, and Horses, so used on Hire, in like Manner, and within and for the like Period, and at all such Times and under the like Penalties, as Returns of other Servants, Carriages, and Horses liable to Duty are directed to be made under any Act or Acts in force in *Ireland* relating to Duties on Servants, Carriages, and Horses, immediately before the passing of this Act; and every such List shall specify the Name and Place of Abode of the Person or Persons from and by whom such Servants, Carriages, and Horses shall have been or shall be hired and let to Hire, and the Period of each letting to Hire of every such Servant, Carriage, or Horse respectively.

When Returns are not made, how the Duty shall be charged.

V. And be it further enacted, That where any Servants, Carriages, or Horses shall be let to Hire, and the Person using such Servants, Carriages, or Horses on Hire shall not make such Return as by this Act is required, then and in such Case the Duties chargeable in respect of such Servants, Carriages, and Horses respectively for One Year, shall and may be charged

upon and shall be paid by the Person or Persons using such Servants, Carriages, and Horses on Hire, over and above the Penalty incurred for any Neglect or Omission as aforesaid, unless the Person or Persons by whom such Servants, Carriages, or Horses shall have been let to hire, shall have been duly charged for such Servants, Carriages, and Horses respectively; and in every Case where the said Duties shall be chargeable on the Person or Persons using such Servants, Carriages, and Horses on Hire, making Default of Return as aforesaid, the progressive Duties made payable under or by virtue of any Act or Acts relating to any Duty on Servants, Carriages, or Horses respectively, shall be charged upon such Person or Persons using such Servants, Carriages, or Horses on Hire, in respect of such Servants, Carriages, or Horses so used on Hire, in like Manner as if such Servants, Carriages, or Horses had not been hired, and as if they were the Property of the Person using the same on Hire respectively.

Lists to be delivered by the Persons letting Servants, &c. to Hire.

VI. And be it further enacted, That every Person in *Ireland* who shall keep any Servant or Servants, Carriage or Carriages, or Horse or Horses, for the Purpose of letting the same to hire, or shall let to hire any Servant, Carriage, or Horse, shall return and deliver Lists signed by or on Behalf of such Person of the Number of such Servants, Carriages, and Horses kept by such Person to be let to hire, or let to hire by such Person whenever such Person shall be thereto required by any Collector of Taxes on Fire Hearths, or by any Officer appointed and authorized by the Commissioners of Inland Excise and Taxes in *Ireland*, and also at such Times and in like Manner and for the like Periods, and under the like Penalties, as Lists or Returns of Servants, Carriages, and Horses subject to any Duty are directed to be made and delivered by the Person or Persons keeping the same under or by virtue of any Act or Acts in force in *Ireland*, relating to the Duties on Servants, Carriages, or Horses, in force immediately before the passing of this Act; and every such List shall specify the Name and Place of Abode of the Person or Persons for whose Use or in whose Service such Servants, Carriages, and Horses shall have been or shall be employed on Hire, and the Number of each let to hire to every such Person, and the Period of each Letting; and according to the Number of Servants, Carriages, and Horses, which shall or ought to be contained in such List, the said Duties by this Act made payable shall be charged on the Person or Persons keeping such Servants, Carriages, and Horses to be let to hire, or letting to hire such Servants, Carriages, or Horses, as the Case may require.

Notice to be given for delivering in such Lists.

VII. And be it further enacted, That within Sixty-one Days after the passing of this Act and yearly within Sixty-one Days after the Fifth Day of *January* in each and every Year and at such other Times as the Commissioners of Inland Excise and Taxes in *Ireland* shall from Time to Time order, direct, and appoint, the Surpervisors of the Taxes on Fire Hearths, or the Collectors thereof in their respective Divisions, or any other Officer appointed for that Purpose by the said Commissioners of Inland Excise and Taxes, shall cause to be affixed such general Notices on the Doors of Churches, Chapels, Market Houses, and Public School Houses, and shall give or serve, or cause to be given or served, such particular Notices within their respective Districts, to or for all Persons required to make out and deliver any Lists or Accounts required by this Act; and to or for all Persons liable or supposed to be liable to the Duties under this Act, on Servants, Carriages, and Horses, let to hire, requiring such Persons to deliver

deliver such Lists or Accounts respectively in like Manner, as in and by an Act made in the Forty-ninth Year of His present Majesty's Reign, 49 G. 3. c. 75. intituled *An Act to provide for the better Collection of the Duties and Taxes on Carriages, Servants, Horses, and Dogs, in* Ireland, is required and directed to be done by such Supervisors, Collectors, or other Officers, with respect to the Duties in the said recited Act mentioned; and such Notices or any of them, shall and may be in such Form and Forms as the said Commissioners of Inland Excise and Taxes may from Time to Time order, direct, or appoint, and shall and may be made Part of or separate from the Notices required by the said recited Act, as the said Commissioners shall direct; and all Rules, Regulations, Penalties, and Forfeitures, in the said recited Act mentioned, expressed, and contained, with respect to the Notices in the said Act mentioned, shall be applied with respect to the Notices as to the Duties under this Act, to all Intents and Purposes whatsoever, as if such Rules, Regulations, Penalties, and Forfeitures were expressly repeated and re-enacted in this Act.

Accounts of such Letting of Servants, &c. to be kept for Inspection, and a Copy of which shall be delivered Quarterly to the Collector of the Excise.

VIII. And be it further enacted, That every Person in *Ireland* letting to Hire any Servants, Carriages, or Horses, shall from Time to Time enter in a Book an Account of all such Servants, Carriages, and Horses, and the Number thereof, and the Periods of each Letting, and also the Names of such Servants and the Descriptions of such Carriages, all which Books shall at all reasonable Times in the Day-time, be open to the Inspection of the Collector of the Tax on Fire Hearths, or of any Officer appointed to superintend the Collection of the said Tax in the District where the Person required to keep such Account shall reside and carry on his Business; and every Person hereby required to enter and keep such Account respectively, shall within Twenty Days after the Tenth Day of *October*, the Fifth Day of *January*, the Fifth Day of *April*, and the Fifth Day of *July*, in each and every Year, deliver a true Copy in Writing, of all and every Entry made in such Book or Books respectively within the preceding Quarter of the Year ending on every such Quarter Day respectively, containing the several Matters and Things before directed, to the Collector of Excise of the District where such Person required to keep such Account shall reside; and when required so to do by the said Commissioners of Inland Excise and Taxes, or by the Collector of Excise in such District, every such Person, or his or her Chief Servant or Manager, shall make Oath or (being a Quaker) an Affirmation of the Truth of such Account, according to the best of his Knowledge and Belief; and every such Copy of the Account to be delivered by such Person shall, to the best of his or her Knowledge or Belief, express the Christian and Surname of every Person required to be entered in such Account, and the Place or Places of his, her, or their usual Residence; and if any such Person shall neglect to keep such Account or to deliver such Copy thereof, or shall wilfully omit any Description which ought to be contained therein, every such Person so offending shall forfeit and pay the Sum of Fifty Pounds *British* Currency.

Penalty.

Forms for keeping such Accounts to be delivered to Persons applying for the same.

IX. And be it further enacted, That the Commissioners of Inland Excise and Taxes in *Ireland* shall cause to be prepared and issued to every Person applying for the same, and leaving his or her Name and Place of Abode in Writing at the Excise Office in *Dublin*, or with any Collector of Excise for the District where the Person making such Appli-

cution shall reside, proper Forms for entering the Accounts herein-before required to be made of Servants, Carriages, and Horses let to Hire as aforesaid; and in default of such Application the Party shall be obliged to provide proper Forms for the said Purpose, and shall cause all such Entries to be duly made therein as are before directed by this Act. 49 G. 3. c. 75.

And be it further enacted, That the several Rates, Duties, and Taxes by this Act and the Schedule 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; and all Penalties and Forfeitures under this Act shall be recovered, levied, and applied in such Manner as are appointed, directed, and expressed for the raising, collecting, levying, paying, and managing of any Rates, Duties, and Taxes payable in *Ireland* upon or in respect of Male Servants, Carriages, or Horses, in or 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*; or in and by an Act made in the Forty-ninth Year of His present Majesty's Reign, intituled *An Act to provide for the better Collection of the Duties and Taxes on Carriages, Servants, Horses, and Dogs in* Ireland; or in and by any other Act or Acts in force in *Ireland*, with respect to such Duties, and with the like 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 and 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 all such Rules and Directions, Penalties and Forfeitures were repeated and expressly enacted in this Act, except only so far as the same are altered or repealed by this present Act, or by any other Act or Acts, with the 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.

Duties how to be levied.

47 G. 3. c. 22.

49 G. 3. c. 75.

Irish Act, 14 & 15 C. 2.

46 G. 3. c. 106.

SCHEDULE to which this Act refers.

A SCHEDULE of the Duties payable annually on Servants, Carriages, and Horſes let to Hire in Ireland.

	£	s.	d.
For every Coachman, Groom, Poſtillion, or Helper, kept for the Purpoſe of being let to Hire, for any Period of Time leſs than One Year, the annual Sum of - -	3	10	0
For every Carriage with Four Wheels kept by any Coach-maker, or Maker of Carriages, or other Perſon, for the Purpoſe of being let to Hire, for any Period of Time leſs than One Year, without a Horſe or Horſes to be uſed therewith, the annual Sum of - - -	12	0	0
For every Carriage with Four Wheels kept by any Poſt-maſter, Innkeeper, or other Perſon duly licenſed to let Poſt Horſes, for the Purpoſe of being let to Hire for any Period of Time leſs than One Year, with a Horſe or Horſes to be uſed therewith, the annual Sum of - -	10	10	0
For every Carriage with leſs than Four Wheels kept by any Perſon whatever for the Purpoſe of being let to Hire with or without a Horſe or Horſes for any Period of Time leſs than a Year,			
- - - - - if drawn by One Horſe, Mare, Gelding, or Mule, and no more, the annual Sum of -	6	10	0
- - - - - if drawn by Two or more Horſes, Mares, Geldings, or Mules, the annual Sum of -	9	0	0
For every Horſe, Mare, or Gelding, kept for the Purpoſe of Riding, or of drawing any Carriage chargeable with Duty and let to Hire, for any Period of Time leſs than One Year, the annual Sum of - - - -	2	17	6

RULES for charging the ſaid DUTIES.

The ſaid annual Duties ſhall be paid by any Perſon who ſhall employ, or ſhall keep or have in his or her Poſſeſſion, any ſuch Male Servant, or any Carriage or Horſe for the Purpoſe of letting to Hire ſuch Servant, Carriage, or Horſe reſpectively, or who ſhall let to Hire ſuch Servant, Carriage, or Horſe reſpectively, at any Time between the Fifth Day of January in any Year, and the Fifth Day of January following.

EXEMPTIONS.

All Stage Coaches, Hackney Coaches, Hackney Chaiſes, and Coaches and other Carriages kept for Hire by any Perſon letting out Horſes to travel Poſt, or by the Mile, for the drawing of which no higher Rate of Payment ſhall be demanded or received than is charged for other Carriages of the ſame Denomination travelling Poſt by the Mile, or from Stage to Stage, and all Horſes, Mares, and Geldings, uſed in the drawing ſuch Carriages only.

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