

ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LVII.

An Act to grant certain Rates, Duties, and Taxes in *Ireland*, in respect of Fire Hearths, Windows, Male Servants, Horses, Carriages, and Dogs, in lieu of former Rates, Duties, and Taxes, and to provide for the more effectual Collection of the said Rates, Duties, and Taxes. [20th *June* 1816.]

WHEREAS it is expedient to repeal the several Rates, Duties, and Taxes payable in *Ireland* in respect of Houses, Fire Hearths, Windows, Male Servants, Carriages, Horses and Dogs, under and by virtue of the several Acts herein-after mentioned, and to grant new Consolidated Rates, Duties, and Taxes, in lieu thereof, and to amend the Laws now in force for regulating and securing the Collection of all such Rates, Duties, and Taxes; be it therefore 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* One thousand eight hundred and sixteen, the several Rates, Duties and Taxes on Houses, Fire Hearths, Windows, Male Servants, Carriages, Horses and Dogs, granted in and by the several Acts herein-after recited, or such of the said Rates, Duties, and Taxes, as were in force in *Ireland* immediately before the passing of this Act, and all Regulations and Directions contained in or made by the said Acts or any of them, for the Collection of the said Rates, Duties, and Taxes, or so much and such Parts of any of them as are or were so in force, shall cease

The following Acts, granting Duties on Hearths, Windows, &c. viz.

and determine, and ſhall be and the ſame are hereby repealed; (that is to ſay), in and by an Act made in the Forty-ſeventh Year of His preſent Ma-
47 G. 3. c. 18. jeſty's Reign, intituled *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof, in lieu of former Duties of Exciſe, Taxes, and Drawbacks*; and alſo in and by another Act made in the ſaid Forty-ſeventh Year of His preſent
47 G. 3. c. 21. 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*; and alſo in and by an Act made in the Forty-eighth Year of His preſent
48 G. 3. c. 42. 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*; and alſo in and by an Act made in the Forty-ninth
49 G. 3. c. 75. 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; and alſo in and by Three ſeveral Acts made in the laſt
55 G. 3. c. 64. Seſſion of Parliament, that is to ſay, One Act, intituled *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;* and one
55 G. 3. c. 67. other Act, intituled *An Act to grant to His Majeſty, certain Duties and Taxes in* Ireland, *in reſpect of certain Male Servants, Carriages, and*
55 G. 3. c. 140. repealed, *Horſes kept to be let to hire*; and one other Act, intituled *An Act to make further Proviſions for the Collection of certain Duties on Male Servants, Carriages and Horſes, and in reſpect of Houſes in* Ireland; and the ſaid Rates, Duties, and Taxes granted in and by the ſaid recited Acts, and the Regulations contained in the ſaid recited Acts, and the ſaid recited Acts and every of them ſhall be and the ſame are hereby repealed accordingly, and
except Arrears, &c. ſhall ceaſe and determine, (except ſo far as the ſaid Acts or any of them, repeal or repeals any former Act or Acts), and except alſo ſo far as the ſaid recited Acts or any of them relate or relates to the charging, recovering, levying, paying or accounting for any Rates, Duties and Taxes or Arrears thereof, or may concern or relate to the proſecuting, ſuing for and recovering of any Fine, Penalty, or Forfeiture, for any Offence againſt the ſaid Acts or any of them, or for any Offence againſt any Act or Acts relating to the ſaid Rates, Duties and Taxes, or any of them, which ſhall have been or ſhall be committed, on or before the ſaid Fifth Day of *January* One thouſand eight hundred and ſixteen; and except ſo far as relates to any Suit or Proceeding which may have been commenced or inſtituted or ſhall be commenced or inſtituted at any Time after the ſaid Fifth Day of *January* One thouſand eight hundred and ſixteen, and before the paſſing of this Act, for or in reſpect of or relating to the Rates, Duties, and Taxes mentioned in this Act or the Schedules thereto annexed, and which ſaid Suits or Proceedings ſhall and may be proceeded on to Judgement and Execution, to all Intents and Purpoſes as if the ſaid Acts had not been repealed and determined.

The Duties ſpecified in Schedules annexed to be paid. II. And be it further enacted, That from and after the Fifth Day of *January* One thouſand eight hundred and ſixteen, there ſhall be levied, raiſed, collected, paid, and ſatisfied, unto His Majeſty, His Heirs and Succeſſors, upon and in reſpect of the ſeveral Fire Hearths or other Places uſed for Firing or Stoves, Windows or Lights, Male Servants or other Male Perſons, Horſes, Mares, Geldings, Carriages and Dogs, mentioned, ſpecified,

ſpecified, deſcribed and expreſſed in the ſeveral Schedules marked A. B. C. D. E. F. G. H. I. and K. reſpectively to this Act annexed, the ſeveral Amounts, 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 and every the Rules, Regulations, Exceptions, Exemptions, and Abatements therein reſpectively ſpecified and contained, ſhall be deemed and taken to be a Part of this Act to all Intents and Purpoſes whatſoever, and the ſaid Rates, Duties, and Taxes, ſhall be in lieu and inſtead and in full Satisfaction of all Rates, Duties, and Taxes granted by any former Act or Acts of Parliament, upon and in reſpect of the like Articles, Matters, and Things, except ſuch Rates, Duties, and Taxes, as have been or ſhall or may be granted or impoſed for certain local Purpoſes in *Ireland*, by any Act or Acts of Parliament, and which Rates, Duties, and Taxes, are or may be appropriated to ſuch local Purpoſes, by the Act or Acts by which the ſame are or ſhall be granted or impoſed, or by any other Act or Acts.

Aſſeſſments and Proceedings thereon ſince Jan. 5, 1816, to be valid.

III. Provided always, and be it enacted, That every Aſſeſſment and Charge of the Rates, Duties, and Taxes in reſpect of Fire Hearths, and other Firing Places, or Stoves, and Windows or Lights, Male Servants, and other Male Perſons, Horſes, Mares, Geldings, Carriages, and Dogs, or of any of them which ſhall have been made, and alſo every Act or Acts which ſhall have been done or performed by any Officer in relation to the ſame, at any Time ſince the Fifth Day of *January* One thouſand eight hundred and ſixteen, and before the paſſing of this Act purſuant to the Regulations and Proviſions of any Act or Acts herein-before recited and repealed, ſhall be and the ſame is and are hereby declared to be good, valid, and effectual, to all Intents and Purpoſes whatſoever, as if the ſame had been made, charged, done, and performed after the Commencement and under and purſuant to the Proviſions of this Act; and that it ſhall and may be lawful to and for the Officers and all other Perſons duly authorized to act, proceed, do, and perform every Matter and Thing on and in reſpect of ſuch Aſſeſſments, Charges, or other Acts done and performed as aforeſaid, as if the ſame had been made, done, charged, or performed after the Commencement and under the Proviſion and the Regulations in this Act for that Purpoſe contained.

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

IV. And be it further enacted, That all Rates, Duties, and Taxes by this Act and the ſeveral 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, 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*.

Officers may enter Houſes to aſcertain the Number of Hearths and Windows.

V. And be it further enacted, That it ſhall and may be lawful for any Officer or Officers or other Perſon who now is or are or hereafter ſhall be appointed by or acting under the Orders or Directions of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, for the charging, aſſeſſing, collecting, or ſuperintending the Charging, Aſſeſſing or Collection of the ſaid Rates, Duties, and Taxes, or any of them, at any Time in the Day-time, between the Hours of Eight of the Clock in the Forenoon and Sunſet, to enter into any Houſe and into every Outhouſe, Office, and Edifice appertaining

taining thereto, and into the ſeveral Apartments and Places therein, and to take Information from his own View and Survey of the Number of Fire Hearths and other Places, uſed for Firing and Stoves therein; and alſo of the Number of Windows or Lights therein, and ſuch Houſe, Office, or Edifice ſhall be charged accordingly with the Rates and Taxes, in reſpect of the Number of Fire Hearths and other Places uſed for Firing and Stoves, and of Windows or Lights therein; and if any ſuch Officer or Officers or other Perſon authorized as aforeſaid, ſhall not on Demand of Entrance, by knocking or otherwiſe, obtain Admittance into any ſuch Houſe, Outhouſe, Office, or Edifice, or after Admittance ſhall not be ſuffered to enter into all and every the Apartments and other Places therein reſpectively, it ſhall and may be lawful for ſuch Officer or other Perſon authorized as aforeſaid, and he is required to leave a Notice at ſuch Houſe with any Perſon reſident therein above the Age of Sixteen Years, ſetting forth that ſuch Officer or other Perſon authorized as aforeſaid will attend at ſuch Houſe at a certain Day and Hour, to be ſpecified in ſuch Notice, ſuch Hour to be within the Hours of Eight of the Clock in the Forenoon and Four of the Clock in the Afternoon, and requiring to be admitted into ſuch Houſe, Outhouſe, Office, or Edifice, and into every Apartment and Place therein reſpectively; and if ſuch Officer or other Perſon authorized as aforeſaid ſhall not at the Time mentioned in ſuch Notice obtain Admittance into ſuch Houſe, Outhouſe, Office, or Edifice, and into every Apartment and Place therein into which he ſhall require to be admitted, the Occupier of ſuch Houſe or the Perſon deemed the Occupier within the Proviſion of this Act as the Caſe may be, ſhall for each Offence forfeit the Sum of Twenty Pounds; and if no Perſon ſhall appear at ſuch Houſe, Outhouſe, Office, or Edifice from whom ſuch Officer or other Perſon as aforeſaid can make Demand of Entrance, or on whom ſuch Notice can be ſerved, then ſuch Officer or other Perſon as aforeſaid ſhall, and he is hereby required to poſt ſuch Notice as aforeſaid on the Door of ſuch Houſe, Outhouſe, Office or Edifice; and if ſuch Officer or other Perſon as aforeſaid ſhall not at the Time mentioned in ſuch Notice be admitted into ſuch Houſe, Outhouſe, Office, or Edifice, and into every Apartment and Place therein, then the Occupier thereof ſhall forfeit the like Sum of Twenty Pounds.

If Admittance be not obtained, Officers to leave Notice.

Penalty on Occupiers if Admittance be not given.

VI. Provided always, and be it further enacted, That the Perſon who ſhall attend ſuch Officer or other Perſon authorized as aforeſaid upon ſuch Survey may refuſe to admit ſuch Officer or other Perſon into any Room or Apartment, except the ſame be a Kitchen or a Room in an Outhouſe, upon ſuch Perſon who ſhall ſo attend conſenting that the Tax in reſpect of One Fire Hearth and of Three Windows ſhall be charged for ſuch Room or Apartment; and in ſuch Caſe every ſuch Officer or other Perſon authorized as aforeſaid ſhall accordingly charge ſuch Houſe with the Tax for One Fire Hearth and Three Windows for every ſuch Room or Apartment, and no more, unleſs it ſhall be aſcertained by ſuch Officer or other Perſon as aforeſaid, without entering into ſuch Room or Apartment, that the ſame contains a greater Number of Fire Hearths, Firing Places, or Stoves than One, or a greater Number of Windows or Lights than Three, and ſuch Tax ſhall be paid accordingly.

Admittance to any Apartment (except the Kitchen or Outhouſe) may be refuſed if a Charge for One Hearth and Three Windows be allowed.

VII. Provided always, and be it enacted, That where any Houſe or any Part thereof is or ſhall be let in different Apartments to any Perſon or Perſons, the Owner of ſuch Houſe ſo letting the ſame or for whoſe Benefit ſuch letting is made, ſhall be deemed the Occupier thereof, and ſhall

Owners of Houſes let in different Apartments to be deemed the Occupiers.

be charged with and be liable to pay the Rates, Duties, and Taxes in reſpect of the Fire Hearths and Stoves or other Fire Places, and of the Windows or Lights in ſuch Houſe, with every Outhouſe, Office, or Edifice appertaining thereto.

Goods of Occupiers liable to the Duties.

VIII. And be it further enacted, That the Rates, Duties, and Taxes on Fire Hearths, Firing Places, and Stoves, and on Windows or Lights, and on Houſes in reſpect thereof, ſhall be charged on and payable by the Occupiers of ſuch Houſes reſpectively, or the Perſons having the Right to occupy the ſame reſpectively, and ſhall and may be levied at any Time by Diſtreſs and Sale of the Goods and Chattels of ſuch Occupier or Perſon having the Right aforeſaid, during whoſe Occupancy or Right thereto, ſuch Rates, Duties, or Taxes had incurred, and that any Arrear of ſuch Rates, Duties, and Taxes not exceeding Two Years Amount excluſive of the Rates, Duties, and Taxes of the current Year in which a Diſtreſs ſhall be made, and no more, ſhall and may be levied by Diſtreſs and Sale of the Goods and Chattels of any ſubſequent Occupier of ſuch Houſe.

Occupiers having Two Hearths or Seven Windows or more, to make, when required, a Return of the greateſt Number, and afterwards give Notice of additional ones.

IX. And be it further enacted, That the Occupier of every Houſe in which, with any Outhouſe, Office, or other Edifice appertaining thereto, there ſhall be Two or more Hearths or Places for Firing, or Stoves, or Seven or more Windows or Lights, ſhall, when required by any ſuch Officer or Perſon authoriſed as aforeſaid, make due and immediate Declaration and Return of the greateſt Number of Hearths, Fire Places, or Stoves, and of Windows or Lights reſpectively, which were in his or her Houſe, with every Outhouſe, Office, or other Edifice appertaining or belonging thereto, on the Sixth Day of *January* then next preceding, or between the ſaid Day and the Time of making ſuch Declaration or Return, and ſhall, within Fourteen Days next after any additional Hearth, Fire Place, Stove, or Window or Light, ſhall be made or opened, deliver or cauſe to be delivered to ſuch Officer or other Perſon authoriſed as aforeſaid, or in his Abſence to the Collector of Exciſe of the Diſtrict in which ſuch Houſe is ſituate, a true Liſt or Account in Writing, under his or her Hand, of every ſuch additional Hearth, Fire Place, or Stove, and Window or Light reſpectively; and if any ſuch Occupier ſhall refuſe or neglect to make or deliver ſuch Declaration or Return, Liſt or Account, or ſhall make any undue or falſe Declaration or Return, Liſt or Account, ſuch Occupier ſhall for every ſuch Offence forfeit the Sum of Ten Pounds, together with a Sum equal to double the Rate, Duty, or Tax which he or ſhe ought otherwiſe by Law to be charged with in reſpect of Hearths, Fire Places, or Stoves, or Windows or Lights, as the Caſe may be; and if at any Time any greater Number of Hearths, Fire Places, or Stoves, or Windows or Lights, ſhall be diſcovered in any Houſe, or in any Outhouſe, Office, or Edifice appertaining or belonging thereto, or occupied therewith, than the Numbers reſpectively expreſſed in ſuch Declaration or Return, Liſt or Account, it ſhall be taken and received as ſufficient Proof of a falſe or untrue Declaration or Return, Liſt or Account, unleſs due Proof be made by ſuch Occupier that the Hearth, Fire Place, or Stove, Window or Light, ſo exceeding, had been made or opened within Fourteen Days next previous to ſuch Diſcovery.

Penalty on Default.

Duties ſhall be charged for the Whole

X. And be it further enacted, That the Rates, Duties, and Taxes in reſpect of Fire Hearths or other Fire Places and Stoves, and Windows or Lights,

Year for such Number of Hearths and Windows as shall be in the House on the 6th January, and all additional ones.

Lights, shall be charged for the whole Year, commencing on the Sixth Day of *January*, for such Number of Fire Hearths or other Fire Places and Stoves, and Windows or Lights, as shall on the Sixth Day of *January* in any such Year be in any House, or in any Outhouse, Office, or Edifice appertaining or belonging thereto, and also for any and every additional Fire Hearth or other Place for Firing, or Stove, and Window or Light, which at any Time after the Sixth Day of *January* in any Year shall be in, or be made or opened in any such House, or in any Outhouse, Office, or Edifice appertaining or belonging thereto; and that if any Person, in order to evade the Payment of the Rate, Duty, or Tax in respect of Fire Hearths or other Fire Places or Stoves, or Windows or Lights, payable within such Year, shall stop up, deface, cover, or conceal any Hearth, Fire Place, or Stove, or any Window or Light chargeable with the said Rate, Duty, or Tax, every such Person shall forfeit and pay Ten Pounds, together with a Sum equal to Double the Amount of the Rate, Duty, or Tax for the same respectively: Provided always, that the Proof of the Time when any such Hearth, Fire Place, Stove, Window, or Light may have been stopped, shall lie on the Occupier of the House: Provided also, that no Hearth, Fire Place, Stove, Window or Light, shall be deemed to be stopped up, unless such Hearth, Fire Place, or Stove be built up with Stones or Bricks, and Mortar made with Lime, so as thereby to be wholly unfit for Use, or such Window or Light be stopped up with the like Materials as the Wall or Roof adjoining thereto respectively is composed of.

Penalty on evading the Duty by stopping up Fire Places or Windows.

What shall be deemed a stopping up.

Persons keeping Carriages, Servants, Horses, and Dogs, to deliver a List thereof when required, specifying certain Particulars.

XI. And be it further enacted, That every Person in *Ireland* having, keeping, using, retaining, or employing, or having had, kept, used, retained, or employed, since the Fifth Day of *January* One thousand eight hundred and sixteen, any Carriage with Four Wheels, or any Carriage with less than Four Wheels, or any Male Servant or other Male Person, or any Horse, Mare, or Gelding, or any Dog, upon or in respect of whom or which any Rate, Tax, or Duty is or may be imposed by this Act, or any Act or Acts at any Time hereafter to be in force in *Ireland*; and every Person keeping or having kept, retaining or having retained, since the Fifth Day of *January* One thousand eight hundred and sixteen, any Servant, Carriage, Horse, Mare, or Gelding to be let to Hire, or letting or having let to Hire, any Servant, Carriage, Horse, Mare, or Gelding, since the said Fifth Day of *January* One thousand eight hundred and sixteen, shall upon Demand, or within Ten Days next after a particular Notice for that Purpose shall be served or left, or caused to be served or left at the usual Place of Residence of such Person respectively, by any such Officer or Person authorised as aforesaid, deliver to such Officer or Person so authorised, a true List or Account in Writing under his or her Hand, of every such Carriage, and of every such Male Servant or other Male Person, and of every such Horse, Mare, and Gelding, and of every such Dog which any such Person shall or may have had, kept, used, retained, or employed, or shall or may have, keep, use, retain, or employ, at any Time after the said Fifth Day of *January* One thousand eight hundred and sixteen, or at any Time after the Fifth Day of *January* in any subsequent Year; and which said List or Account shall contain the Name and Surname of the Person delivering such List or Account, the Name of his or her Residence or Place of Abode, at the Time of delivering such List or Account, and of the Place, Parish, Barony, City, Town, and County, as the Case may be,

be, in which such Residence is situate, and the Description of every such Carriage, and the Name and Surname of every such Servant or other Male Person, and the Capacity in which such Servant or other Male Person was, is, or shall be, or shall have been retained or employed, and the Kind and Description of every such Dog, and the Uses and Purposes for which every such Horse, Mare, or Gelding was, or is, or shall be kept or used, setting forth whether any such Carriage, Servant, or Horse, Mare, or Gelding was hired, or used on Hire, (and if any) the Name and Surname and Place of Abode of the Person from or by whom every such Servant, Carriage, and Horse, Mare or Gelding, shall have been or shall be let to Hire, and the Period of each letting to Hire of every such Servant, Carriage, or Horse, Mare, or Gelding respectively; and in every such List or Account to be delivered by the Person or Persons keeping, or who shall keep to be let to Hire, or letting, or who shall let to Hire any Servant, or any Carriage, or any Horse, Mare, or Gelding, such Person or Persons shall specify the Name and Place of Abode of the Person or Persons for whose Use or in whose Service each and every such Servant, Carriage, and Horse, Mare, or Gelding, shall have been or shall be employed on Hire, and the Number of each let to Hire to any such Person, and the Period of every such Letting; and from Time to Time, as often as any Person shall begin to keep or have any Carriage, or to retain or to employ any Servant or other Male Person, or to keep or use any Horse, Mare, or Gelding, or Dog, and also from Time to Time, as often as any Person shall keep or have any additional Carriage, or shall retain or employ any additional Servant or other Male Person, or shall keep or use any additional Horse, Mare, or Gelding, or any additional Dog, beyond the Number of the same respectively expressed in any such respective List or Account; then every such Person respectively shall, within Fourteen Days next after such Carriage or additional Carriage shall be kept or come into the Possession of such Person, or after any Male Servant or other Male Person, or additional Male Servant or other Male Person shall be retained or employed, or any Horse, Mare, or Gelding, or Dog, or any additional Horse, Mare, or Gelding, or Dog, shall be kept or used by such Person, in like Manner deliver to the said Officer, or Person authorised as aforesaid, a like List or Account of every such Carriage, Servant, or other Male Person, Horse, Mare, or Gelding, or Dog, and of every such additional Carriage, Male Servant, or other Male Person, Horse, Mare, or Gelding, or Dog, as the Case may be; and if any such Person shall neglect or refuse to deliver, in Manner aforesaid, any such List or Account as is herein-before required, or shall make or deliver any undue or false List or Account of the Matters and Things aforesaid, or any of them, or if at any Time any such Person shall keep, retain, or employ, or use any greater Number of Carriages or Servants, or Male Persons, or Horses, Mares, or Geldings, or Dogs, being respectively liable to Duty, than shall be expressed and mentioned in such List or Account, delivered by such Person, or shall keep, retain, employ, or use any Carriage, Servant, Male Person, Horse, Mare, or Gelding, or Dog, respectively liable to Duty, not expressed or mentioned in such List or Account, every such Person shall for every such Offence forfeit the Sum of Ten Pounds, together with a Sum equal to Double the Rate or Tax in respect of any such Carriage, Servant, Male Person, Horse, Mare, Gelding, or Dog, as the Case may be, of which such Person shall have neglected or refused to deliver a List or Account in Manner required by this Act, or

Penalty.

of

of or in reſpect to which any ſuch Perſon ſhall have delivered or ſhall deliver any undue or falſe Liſt or Account.

Duty on Servants, Carriages, or Horſes let to Hire, to be paid by the Perſons uſing them, unleſs paid by the Perſons letting them.

XII. And be it further enacted, That where any Servant, Carriage, or Horſe, Mare, or Gelding ſhall be let to Hire, and the Perſon uſing ſuch Servant, Carriage, or Horſe, Mare, or Gelding on Hire, ſhall not make ſuch Liſt or Return, as is herein-before required, then and in ſuch Caſe the Rates, Duties and Taxes chargeable in reſpect of each and every ſuch Servant, Carriage, and Horſe, Mare, or Gelding reſpectively, for One Year, ſhall and may be charged upon, and ſhall be paid by the Perſon uſing ſuch Servant, Carriage, or Horſe, Mare, or Gelding on Hire, over and above the Penalty incurred for any Neglect or Omiſſion as aforeſaid, unleſs the Perſon or Perſons by whom ſuch Servant, Carriage, or Horſe, Mare, or Gelding ſhall have been let to Hire, ſhall have been duly charged for ſuch Servant, Carriage, and Horſe, Mare, or Gelding reſpectively; and in every Caſe where the ſaid Rates, Duties, or Taxes ſhall be chargeable on the Perſon uſing ſuch Servant, Carriage, and Horſe, Mare, or Gelding on Hire, and making Default of Return as aforeſaid, ſuch Rates, Duties, and Taxes ſhall be charged upon ſuch Perſon in reſpect of each ſuch Servant, Carriage, or Horſe, Mare, or Gelding ſo uſed on Hire, in like Manner as if ſuch Servant, Carriage, or Horſe, Mare, or Gelding, had not been hired, but had been uſed, kept, retained, or employed by ſuch Perſon without have been hired to him or her reſpectively.

Notice to be affixed on the Church Doors, &c. of every Pariſh, requiring Perſons to deliver Liſts of the Carriages, Servants, and Horſes, &c. kept by them.

XIII. And be it further enacted, That it ſhall and may be lawful to and for every ſuch Officer or other Perſon authorized as aforeſaid, and ſuch Officer or other Perſon ſo authorized ſhall and is hereby required, within Sixty Days after the paſſing of this Act, and within Sixty-one Days after the Fifth Day of *January* One thouſand eight hundred and ſeventeen, and in like Manner within Sixty-one Days after the Fifth Day of *January* in each and every ſubſequent Year, (or at ſuch other Times as the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, ſhall from Time to Time direct, order, and appoint) to affix or cauſe to be affixed on the Doors of the Church or Chapel, or Market Houſe, or Public School Houſe (if any ſuch there ſhall be) of every Pariſh or Place within the reſpective Walks or Diviſions of ſuch Officer or other Perſon authorized as aforeſaid, or in ſuch of the Pariſhes or Places as ſhall be preſcribed and directed by the ſaid Commiſſioners, or any Three of them, (and if any Pariſh or Place ſhall not have a Church or Chapel, Market Houſe, or Public School Houſe, then on the Doors of the Church or Chapel or Market Houſe of the neareſt or adjoining Pariſh), a General Notice ſigned by ſuch Officer or other Perſon in ſuch Form as ſhall have been or ſhall be directed by the ſaid Commiſſioners, or any Three of them, requiring that all Perſons reſiding in the ſaid Pariſh or Place liable to the ſaid Rates, Duties, or Taxes, or any of them, ſhall make out and deliver Liſts or Accounts of Carriages, Servants, or other Male Perſons, Horſes, Mares, or Geldings, and Dogs, directed to or for the ſaid Officer, or to or for the ſaid Perſon authorized as aforeſaid, at ſome Houſe or Place within the ſaid Pariſh or Place, to be ſpecified in ſuch Notice within Twenty-one Days next after the Date of ſuch Notice, and ſuch General Notice ſhall from Time to Time, when the ſame ſhall be affixed, be deemed a Requiſition or Demand upon every Perſon within ſuch Pariſh or Place, to deliver ſuch Liſts or Accounts within the ſaid Space of Twenty-one Days accordingly; and if

any Perſon in ſuch Pariſh or Place ſhall neglect or refuſe to make out and deliver ſuch Liſt or Account at the Houſe or Place mentioned in ſuch Notice, directed in Manner aforeſaid within the ſaid Space of Twenty-one Days, or ſhall make or deliver any undue or falſe Liſt or Account, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Ten Pounds, together with a Sum equal to Double the Rate, Duty, or Tax, in reſpect of any Carriage, Servant, Male Perſon, Horſe, Mare, or Gelding, or Dog, as the Caſe may be, of which ſuch Perſon ſhall have neglected or refuſed to deliver a Liſt or Account in Manner required by this Act, or of which any Perſon ſhall have delivered or ſhall deliver any undue or falſe Liſt or Account, and all Perſons ſhall be liable to ſuch Penalty for not complying with ſuch General Notice, whether any particular Notice requiring any ſuch Liſt ſhall have been delivered or left to or for ſuch Perſon or not, and if ſuch General Notice ſo affixed ſhall be removed or defaced at any Time during the ſaid Space of Twenty-one Days, every ſuch Officer or Perſon authorized as aforeſaid, ſhall cauſe a ſimilar Notice to be ſo affixed, and ſo from Time to Time as often as Occaſion ſhall require during the ſaid Space of Twenty-one Days; and any Perſon who ſhall wilfully tear, deface, or obliterate any ſuch Notice ſo affixed, ſhall forfeit for every ſuch Offence a Sum not exceeding Twenty Pounds, nor leſs than Five Pounds, at the Diſcretion of the Court or Juſtice before whom ſuch Perſon ſhall be convicted of ſuch Offence.

Penalty for neglecting to deliver ſuch Liſts;

and for defacing Notices.

XIV. Provided always, and be it further enacted, That whether ſuch general Notice ſhall be poſted or not as aforeſaid, ſuch Officer or Perſon authorized as aforeſaid ſhall from Time to Time ſerve or leave or cauſe to be ſerved or left, particular Notices at the uſual Place of Abode or Reſidence of every Perſon in his proper Walk, Diviſion, or Diſtrict, liable or ſuppoſed to be liable to the Rates, Duties, and Taxes on Carriages, Male Servants or other Male Perſons, Horſes, Mares, Geldings, and Dogs, or any of them, requiring all ſuch Perſons reſpectively, to deliver to ſuch Officer or Perſon authorized as aforeſaid, the ſeveral Liſts and Accounts which ſuch Perſon is by this Act required to deliver, within Ten Days next after ſuch Notice ſhall be ſerved or left as aforeſaid, and all and every Perſon making Default in delivering ſuch Liſts or Accounts within ſuch Ten Days ſhall be liable to the Penalties herein-before by this Act inflicted, for not complying with ſuch particular Notice, whether any ſuch general Notice as aforeſaid ſhall have been poſted or not.

Notice to be left at Dwelling Houſes.

XV. And be it further enacted, That every Perſon who ſhall deliver any Liſt or Account required by this Act as aforeſaid, and who ſhall keep uſe, retain, or employ any Carriage, Male Servant, or other Male Perſon, Horſe, Mare, or Gelding, or Dog, in any other Place in *Ireland* than the Place where ſuch Liſt or Account ſhall be delivered, ſhall in every ſuch Liſt or Account ſet forth the whole Number of Carriages, Male Servants, or other Male Perſons, Horſes, Mares, Geldings, and Dogs kept or uſed, retained or employed by ſuch Perſon in *Ireland*, in order that ſuch Perſon may be charged for the ſame according to the Rate chargeable on the greateſt Number retained or kept in the Whole, and ſuch Perſon ſhall ſpecify the Places with the Pariſh and Barony, County, Town, or City in which the ſame ſhall be ſituate, where each ſuch Carriage, Male Servant, or other Male Perſons, Horſe, Mare, Gelding, or Dog, ſhall be at the

Perſons keeping Carriages, &c. at more Places than one to return the Whole Number.

Time when such Person shall deliver such List or Account, and shall make and sign a Declaration of the Parish or Place in the County, Town, or City, in which such Person intends to pay for all such Carriages, Male Servants, or other Male Persons, Horses, Mares, Geldings, and Dogs, and on Proof of Payment by any Person of the Rates, Duties, and Taxes, in respect of all such Carriages, Male Servants, or other Male Persons, Horses, Mares, Geldings, and Dogs, in any one Parish or Place, by Production of the Receipt signed by the Collector to whom the Payment shall have been made, or of a Certificate by such Collector, such Person shall be acquitted from the Payment of the said Rates, Duties, and Taxes respectively, in any other Parish or Place in *Ireland*, and if any Person shall neglect or refuse to set forth such Particulars as are hereby required in such Lists or Accounts, such Person shall for every such Offence forfeit the Sum of Twenty Pounds.

Penalty.

Owners of Houses to give a List of the Carriages, &c. kept by their Lodgers.

XVI. And whereas Difficulties may arise in discovering Lodgers or Inmates in Houses liable to pay the said Rates, Duties, and Taxes, in respect of Carriages, Male Servants, and other Male Persons, Horses, Mares, Geldings, and Dogs; be it therefore enacted, That the Owner of any House letting the same, or any Part thereof, to any Lodger or Lodgers in which any Lodger or Inmate shall reside, who shall keep, retain, employ, or use any Carriage, Male Servant, or other Male Person, Horse, Mare, Gelding, or Dog, shall deliver to any such Officer or other Person authorized as aforesaid, on Demand, or within Ten Days after Notice served by such Officer or other Person authorized as aforesaid, by leaving or causing to be left the same at the House of such Person as aforesaid, a true List or Account in Writing under the Hand of such Owner expressing the Name and Surname of every such Lodger or Inmate, with an Account of every Carriage, Male Servant or other Male Person, Horse, Mare, Gelding, or Dog kept, retained, employed, or used by such Lodger or Inmate, to the best of the Knowledge and Information of such Owner; and if any such Owner shall neglect or refuse to deliver such List or Account as aforesaid, or shall wilfully omit or misrepresent any Description which ought to be contained therein, or shall make or deliver any undue or false List or Account, every such Person so offending shall for every such Offence forfeit the Sum of Twenty Pounds.

Penalty.

Notice to be read to the Lodgers who are to declare whether they are liable to the Duty.

XVII. And be it further enacted, That every such Owner as aforesaid in whose House any Person liable to the said Rates, Duties, and Taxes, or any of them, shall reside as a Lodger or Inmate, shall for the Purpose of making an accurate List or Return cause the Contents of the Notice left at his or her House to be read over and made known to each and every such Lodger or Inmate, requiring them respectively to declare to him or her and attest such List or Return to be made, whether such Lodger or Inmate be liable to the said Rates, Duties, or Taxes, or any and which of them, or whether such Lodger or Inmate hath another Place of ordinary Residence, where he or she intends to be charged, and every such Lodger or Inmate being thereunto required shall be obliged to make such Declaration; and if any such Lodger or Inmate shall neglect or refuse to make Declaration, or to attest the List or Return to be made thereof, every such Lodger or Inmate shall, for every such Offence, forfeit and pay the Sum of Twenty Pounds; and if any such Owner as aforesaid, by whom any such Declaration ought to be required, shall neglect to require the same, or to whom

Penalties.

any ſuch Declaration ſhall be made, ſhall neglect to inſert the ſame in the Liſt or Return to be made or delivered by ſuch Owner as aforeſaid, purſuant to this Act, every ſuch Perſon ſo offending ſhall forfeit the Sum of Twenty Pounds.

In caſe of Abſence of Perſons liable, their Agents or Servants may make and deliver Liſts.

XVIII. And be it further enacted, That in caſe any Perſon occupying or owning any Houſe, ſubject to any Rate, Duty, or Tax in reſpect of Fire Hearths, Fire Places or Stoves, or Windows or Lights, or keeping, uſing, retaining, or employing any Carriage, or any Male Servant or other Male Perſon, or any Horſe, Mare, Gelding, or any Dog, upon or in reſpect of which any Rate, Duty, or Tax, is or may be payable as aforeſaid, ſhall be abſent from the Place of her or his Abode at the Time of the Service or poſting of ſuch Notice requiring ſuch Liſt or Account as aforeſaid, then a Liſt or Account of the Fire Hearths and Windows in any Houſe belonging to ſuch Perſon, and of any and every Carriage or Male Servant or other Male Perſon, or Horſe, Mare, or Gelding, or Dog, kept, uſed, retained, or employed by ſuch Perſon, made out and ſubſcribed by the Agent, Steward, Houſekeeper, or Servant of ſuch Perſon ſo abſent, and delivered as aforeſaid, ſhall be to all Intents and Purpoſes of the ſame Effect as if ſuch Liſt or Account were made out and ſubſcribed and delivered by the Perſon owning or occupying ſuch Houſe, or keeping, uſing, or employing any ſuch Carriage, Male Servant, or other Male Perſon, Horſe, Mare, Gelding, or Dog reſpectively, as the Caſe may be; and in caſe ſuch Liſt or Account ſhall be an undue Liſt or Account, the ſame ſhall ſubject ſuch Occupier, Owner, or Perſon, keeping, retaining, or employing ſuch Carriage, Male Servant, or other Male Perſon, Horſe, Mare, Gelding, or Dog reſpectively, to the like Payments and Penalties as if the ſame had been made and ſubſcribed by himſelf or herſelf reſpectively.

Officers not bound by any Liſt delivered which proves defective.

XIX. And be it further enacted, That ſuch Officer or other Perſon authorized as aforeſaid ſhall not be bound by any Liſt or Account which ſhall be delivered to them reſpectively, but ſhall be at Liberty, if they ſhall find, upon due Examination, that any Perſon, Deſcription, Article, Matter, or Thing, which ought to be contained in ſuch Liſt or Account, is or are omitted or untruly ſtated therein, to make a true Aſſeſſment and Charge upon every ſuch Perſon, according to the Intent and Meaning of this Act, of the real Charge which ought to be impoſed on ſuch Perſon.

Officers to make Aſſeſſments where Liſts are neglected to be delivered.

XX. And be it further enacted, That if any Perſon ſhall neglect or refuſe to make out, ſign, and deliver any ſuch Liſt or Account, as is in this Act directed within the reſpective Times in this Act mentioned, then the Officer or other Perſon authorized as aforeſaid ſhall, from the beſt Information he can obtain, make an Aſſeſſment or Charge upon ſuch Perſon, of the ſaid Rates, Duties, and Taxes, for and in reſpect of every Male Servant or other Male Perſon, Carriage, Horſe, Mare, Gelding, or Dog, kept, uſed, retained, or employed by him or her as aforeſaid, and every ſuch Aſſeſſment and Charge ſo made upon any ſuch Neglect or Refuſal, ſhall be final and concluſive upon the Perſon thereby charged, who ſhall not be at Liberty to controvert the ſame, unleſs ſuch Perſon ſhall make due Proof on Oath, or if a Quaker an Affirmation, that he or ſhe was not at his or her Dwelling Houſe or Place of Abode at the Time of the Delivery of ſuch Notice, nor between that Day and the Time limited for delivering

ſuch Liſt or Account as aforeſaid, or unleſs ſuch Perſon ſhall allege and prove ſuch other Excuſe for not having delivered in his or her Liſt or Account, as the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Three of them, ſhall in their Judgement think reaſonable and ſufficient: Provided always, that no ſuch Excuſe ſhall be admitted to be alledged or proved until the Perſon alledging the ſame ſhall have delivered ſuch Liſt or Account as is required by this Act.

Perſons on whom Notice ſhall be ſerved keeping no Carriages, &c. ſhall ſign a Declaration that they do not.

XXI. Provided always, and be it further enacted, That if any Perſon upon whom any ſuch Notice ſhall be ſerved to return a Liſt or Account of Male Servants or other Male Perſons, Horſes, Mares, Geldings, Carriages, and Dogs, or of any of them, ſhall not on the Sixth Day of *January* preceding the Service of ſuch Notice, have had, kept, retained, uſed, or employed any Male Servant or other Male Perſon, or any Horſe, Mare, or Gelding, or any Carriage, or any Dog, or ſhall not, between that Day and the Time of the Service of ſuch Notice, have had, kept, retained, uſed, or employed any Male Servant or other Male Perſon, or any Horſe, Mare, or Gelding, or any Carriage, or any Dog, every ſuch Perſon ſhall nevertheleſs make and deliver a Declaration in Writing, ſubſcribed by ſuch Perſon, ſetting forth that ſuch Perſon had not, on the Sixth Day of *January* preceding the Service of ſuch Notice, nor at any Time between the ſaid Day and the Time of the Service of ſuch Notice, kept, retained, uſed or employed, any Male Servant or other Male Perſon, or any Horſe, Mare, or Gelding, or any Carriage, or any Dog; and if any ſuch Perſon ſhall neglect or omit to make and deliver ſuch Declaration within Fourteen Days next after the Service of ſuch Notice, every ſuch Perſon ſhall, for every ſuch Neglect or Omiſſion, forfeit the Sum of Twenty Pounds.

Penalty.

Officers may ſurcharge,

XXII. And be it further enacted, That it ſhall and may be lawful for every Officer or other Perſon authorized as aforeſaid, to ſurcharge any Perſon with the Rates, Duties, and Taxes by this Act granted or any of them, beyond the Rates, Duties, and Taxes, or any of them, with which ſuch Perſon ſhall have been previouſly charged; and ſuch Officer or other Perſon ſhall give or cauſe to be given to the Party ſurcharged a Notice of ſuch Surcharge, by leaving or cauſing ſuch Notice to be left at the uſual Place of Abode of ſuch Party, in the Diſtrict where ſuch Surcharge ſhall be made, ſuch Notice to be ſigned by ſuch Officer or other Perſon who ſhall have made ſuch Surcharge, and to contain the Particulars of ſuch Surcharge and the Amount thereof; and every ſuch Officer or other Perſon authorized as aforeſaid is hereby empowered to make any ſuch Surcharge at any Time during the Year, for the whole of ſuch Year; and if any Perſon ſhall think himſelf or herſelf reſpectively aggrieved or overcharged by any ſuch Surcharge, it ſhall and may be lawful for the Party ſo ſurcharged reſpectively forthwith to make his or her Complaint to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, and the ſaid Commiſſioners ſhall and they are hereby authorized and required to enquire into the Matter of ſuch Complaint, by ordering the ſame to be inveſtigated by and before ſuch Officer or Officers or other Perſon or Perſons, as the ſaid Commiſſioners, or any Three of them, ſhall for that Purpoſe appoint, and ſuch Officer or Officers and other Perſon or Perſons ſo appointed, are hereby authorized and required to hear ſuch Complaint, and to examine upon Oath as well the Party ſo complaining as the Officer or other Perſon who ſhall have

and Perſons aggrieved may complain to the Commiſſioners.

made such Surcharge; and also all such Witnesses as shall be produced by either of the said Parties thereupon, or upon other due Proof, to report to the said Commissioners of Inland Excise and Taxes, whether such Officer or Officers or other Person or Persons so making such Enquiry are of Opinion that the Party complaining ought to be relieved or not; and it shall and may be lawful to and for the said Commissioners, or any Three of them, to make such Order in the Matter as shall appear to them to be just and reasonable; and every such Surcharge, or so much thereof as shall be confirmed by the said Commissioners or any Three of them, shall stand good and remain Part of the annual Charge and Assessment against the Party so complaining, who shall pay the Amount so confirmed within One Calendar Month after the Confirmation of the same; and if upon the Investigation of such Complaint it shall appear that the Person so complaining is or ought to be further charged to any Amount beyond the Amount contained in such Surcharge, it shall be lawful for the said Commissioners, or any Three of them, to order and direct that such Person shall be further surcharged with and in respect of the Matter or Thing or the Amount of the Sum omitted, and the Officer or other Person authorized as aforesaid shall charge the same against such Person, who shall pay the Amount within One Calendar Month next after such further Surcharge shall be made; and if any such Person shall make Default of such Payment of any such Surcharge or further Surcharge respectively, every such Person so making Default shall and may be proceeded against in the like Manner in every respect, and for the like Penalties, as if such Surcharge or further Surcharge respectively, as the Case may be, had been the original Charge against such Person, and unpaid by him or her.

Grounds of Exemption from the Duty to be declared.

XXIII. And be it further enacted, That every Person or Persons required to make or deliver any List or Account under the Provisions of this Act, and claiming to be within any of the Exemptions allowed by Law from any of the said Rates and Taxes, or claiming to be entitled to any Abatement of the same, shall make a due Return thereof, and declare the Cause or Grounds of such Exemption or Abatement, such Declaration to be specified in or annexed to the List or Account to be by such Person or Persons delivered; and if any Dispute or Difference shall in any Instance arise whether the Person or Persons be entitled to such Exemption or Abatement, the Proof thereof, and of the Circumstance of such Exemption or Abatement, shall lie on the Person claiming such Exemption or Abatement, and not on the Officer charging or assessing such Rates and Taxes.

Errors in the Charge of Duty may be rectified if Application be made within 12 Months.

XXIV. And be it further enacted, That in case any Error shall be discovered in any Charge against any Person by a Duty, or a greater Amount of Duty, being charged against such Person, than ought to have been charged, it shall and may be lawful for such Person, within Twelve Calendar Months after the Time when such Rates, Duties, or Taxes, had been or shall have been charged against and ought to have been paid pursuant to such Charge by such Person, and not afterwards, to make his or her Complaint before the said Commissioners of Inland Excise and Taxes, who are hereby authorized and required to examine into the Matter of such Complaint, and upon Proof being made to their Satisfaction, to relieve the Party so complaining of such or so much of such Rates, Duties, and Taxes as shall appear to have been unduly charged or overcharged; and if such Rates and Taxes shall have been paid, it shall and may be lawful for the

the said Commissioners to repay the same, or such Part thereof as shall appear to have been unduly charged, or to have been overcharged.

Coachmakers to enter in a Book the Number and Description of Carriages made by them, &c.

XXV. And be it further enacted, That any Coachmaker or Maker of Carriages shall from Time to Time enter in a Book to be kept for that Purpose, by such Coachmaker or Maker of Carriages, the Number and Kind of Carriages by him or her built and constructed for Sale; and also the Number and Kind of Carriages which such Coachmaker or Maker of Carriages shall part with, sell, or dispose of at Second Hand on his or her own Account, whether the same shall have been repaired or altered by such Coachmaker or Maker of Carriages, and also of the Number and Kind of Carriages kept by him or her for Sale, although the same may not have been built by such Coachmaker or Maker of Carriages, distinguishing the Number of Wheels of each, and if with less than Four Wheels, whether constructed to be drawn by Two Horses, and the Number sold, and the Names and Places of Abode of the Persons to whom sold, parted with, or disposed of respectively, and the particular Day on which each Carriage was delivered or sent out of the Shop or Warehouse, Yard or other Place of such Coachmaker or Maker of Carriages; and every Person selling Carriages by Auction or on Commission shall keep a like Book, and in like Manner enter in the same the Number and Kinds of Carriages kept for Sale, and sold by such Person, distinguishing the Number of Wheels of each, and the Days on which such Carriages were sold, and to whom they were sold respectively; and every Livery Stable Keeper or other Person receiving any Horse, Mare, or Gelding, or any Carriage to stand at Livery, shall also from Time to Time enter in a Book an Account of every Carriage or Horse so standing at Livery, and the Name and Place of Abode of the Person by or on whose Behalf such Carriage or Horse had been so sent or delivered, and the Time of the sending of the same respectively; all which Books shall at all seasonable Times in the Day Time be open to the Inspection of any such Officer or other Person authorized as aforesaid, and such Officer or other Person authorized as aforesaid shall have Power to enter into the House, Manufactory, Work Shop, Stables, and other Buildings and Places of every such Coachmaker or Maker of Carriages and other Persons respectively as aforesaid, and take an Account of all Carriages there, and of all Horses so at Livery as aforesaid, and to satisfy himself of the Truth of such Entries in any such Books respectively; and every Coachmaker or Maker of Carriages and other Person hereby required to keep such Account respectively, shall monthly, (that is to say) within Twenty-one Days next after the Fifth Day of each and every Month in each and every Year, deliver to the Collector of Excise or other Officer in Charge of the Collection of the District in which such Coachmaker or Maker of Carriages, or other Person respectively, shall carry on his or her Business, or to such other Officer or Person as the said Commissioners of Inland Excise and Taxes, or any Three of them, shall direct and appoint to receive the same, deliver a true Copy in Writing of all and every Entry made in such Book or Books respectively within the Month ending on such Fifth Day of the Month, containing the Matters and Things before directed; and when required so to do by the Commissioners of Inland Excise and Taxes, or any One of them, or by the Collector of Excise or other Officer in Charge of the Collection of such District, every such Coachmaker or Maker of Carriages or other Person, or his or her Chief Servant, Workman, or Manager shall make Oath, or being a Quaker an Affirmation,

Persons selling Carriages, by Auction, &c. to keep an Account:

Livery Stable Keepers also to keep an Account:

Which Accounts may be inspected.

Copy of Accounts of Coachmakers, &c. to be delivered monthly to the Collector of the District.

tion, of the Truth of such Account according to the best of his or her Knowledge and Belief, and every such Copy of the Account to be delivered by such Coachmaker or Maker of Carriages or other Person shall, to the best of his or her Knowledge and Belief, express the Name and Names 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 Coachmaker or Maker of Carriages or other 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, or shall refuse to admit any such Officer or other Person authorized as aforesaid, into the House, Manufactory, Workshop, Stable, or other Buildings or Place of or used by such Coachmaker or Maker of Carriages or other Person, at a reasonable Hour in the Day Time, for the Purposes aforesaid, such Coachmaker or Maker of Carriages or other Person shall for every such Offence forfeit and pay the Sum of Fifty Pounds. Penalty.

XXVI. And be it further enacted, That the Collector of Excise of the District or other Officer in Charge of the Collection thereof, or other Officer or Person who shall be directed or appointed as aforesaid to receive such Account, to whom such Account as aforesaid shall be delivered by any Coachmaker or Maker of Carriages, or by any Person selling Carriages as aforesaid, shall forthwith transmit to the several Officers or other Persons authorized as aforesaid within his District, an Account of all such Duties as shall be due from any Coachmaker or Maker of Carriages, or Persons selling Carriages within the Walk of such Officer or other Person authorized as aforesaid, who is hereby respectively empowered and required to demand, receive, and collect the said Duties accordingly, in such Manner and with such Power and Authorities to all Intents and Purposes as any other Rates, Duties, or Taxes under this Act, may be demanded, received, and collected under or by virtue of this Act. Duties payable by Coachmakers, &c. to be collected by the proper Officer.

XXVII. And be it further enacted, That whenever any Carriage shall be sold or disposed of by any Coachmaker or Maker of Carriages, or by any Seller of Carriages by Auction or on Commission, such Coachmaker or Maker of Carriages or Seller shall before such Carriage shall be sent out of or from his or her Shop, Warehouse, or Concerns, apply to the proper Officer of Excise in the District, by delivering or causing to be delivered a Request Note or Requisition in Writing duly stamped according to Law, for a Permit to convey such Carriage to the Person to whom the same shall have been parted with, sold, or disposed of by such Coachmaker or Maker of Carriages, or Seller of Carriages; and such Officer shall forthwith without Delay grant such Permit accordingly without Fee or Reward, stating the Nature or Kind and Description of the Carriage, and the Name and Place of Abode of the Coachmaker or Maker of Carriages, or Seller of Carriages, and of the Person to whom the same is to be conveyed; and if any Carriage so sold or disposed of shall be removed out of or from the Shop, Warehouse, or Concern of any such Coachmaker, Maker of Carriages, or Seller of Carriages, without such Permit duly obtained as aforesaid, such Coachmaker, Maker of Carriages, or Seller of Carriages, shall forfeit the Sum of Twenty Pounds. Permit for the Conveyance of Carriage from the House of the Coachmaker, &c. to be obtained. Penalty.

XXVIII. And be it further enacted, That whenever any Carriage which by this Act is or by any other hereafter to be in force in *Ireland* shall be liable Carriages imported to be

properly described in the Entry.

liable to any Rate, Duty, or Tax, under the Management of the Commissioners of Inland Excise and Taxes in *Ireland*, shall be imported into *Ireland*, the Entry which shall be made of such Carriage at the Port of Importation shall contain the Description of such Carriage, distinguishing the Number of Wheels, and if with less than Four Wheels whether constructed to be drawn by Two Horses or otherwise so as to ascertain the said Rate, Duty, or Tax payable in respect of such Carriage by the Owner thereof, and also the Name, Addition, and Place of Abode of the Person on whose Account such Carriage was imported, and a Copy of such Entry shall forthwith without Delay be sent and delivered by the Officer of the Customs making such Entry to the proper Officer of Excise in such Port of Entry, and such Officer of Excise shall forthwith and without Delay and upon Demand grant a Permit for conveying the same from the Custom House or Place of Entry to the Residence of the Owner thereof, or to such Place as such Owner or some Person on his Behalf shall require and direct; and if any such Carriage so imported shall be found without such Permit after the same shall have been removed from the Custom House or Place of Entry, and before it shall have been placed in the Custody of the Owner thereof, or according to his Order or Direction, such Carriage may be seized by any Officer of Excise or Taxes, and shall be forfeited, unless the Sum of Twenty Pounds shall within Twenty-one Days next after such Seizure thereof be paid for the same to the Collector of Excise for the District in which the same shall be so seized as aforesaid; One Moiety thereof for the Use of His Majesty, His Heirs and Successors, and the other Moiety to the Officer who shall seize such Carriage.

If found removing without Permit forfeited.

Penalty on Lodgers refusing to give in their Names and Residence, or giving in a false Return.

XXIX. And be it further enacted, That if any Person shall refuse to give and declare his or her Name and Surname and Addition and Place of Residence, being required so to do by any Owner as aforesaid of any House, in the Whole or in Part let to Lodgers, or by any Coachmaker or Maker of Carriages, or by any Seller of Carriages, or by any Livery Stable Keeper, for the Purpose of enabling such Owner, Coachmaker, or Maker of Carriages, or Seller of Carriages, or Livery Stable Keeper respectively, to deliver the Lists, Returns, or Accounts, and to make the Entries which such Owner, Coachmaker, or Maker of Carriages, Seller of Carriages, or Livery Stable Keeper is by this Act respectively required to deliver and make; or if any Person shall give or declare to any such Owner, Coachmaker, or Maker of Carriages, Seller of Carriages, or Livery Stable Keeper, any false or fictitious Name, Surname, Addition, or Place of Residence, every such Person so offending shall for each Offence, in any of the Cases aforesaid forfeit the Sum of Fifty Pounds, to be paid to the Owner, Coachmaker, or Maker of Carriages, Seller of Carriages, or Livery Stable Keeper, by whom such Person shall have been required to give and declare his or her Name, Surname, Addition, and Place of Abode, every such Penalty nevertheless to be subject to the same Powers of Mitigation and Reduction as the other Penalties in this Act are made subject to.

Notices, Lists, and Accounts, &c. to be of such Form as the Commissioners shall direct.

XXX. And be it further enacted, That the several Notices by this Act required to be given in respect of the Rates, Duties, and Taxes mentioned in this Act, or any of them, and the several Lists, Accounts, or Returns to be delivered pursuant to such Notices, and the several Books and Accounts by this Act required to be kept, and the Entries to be made therein, and also the Receipts to be given and delivered by the Officer to

the Perſon paying the ſaid Rates, Duties, and Taxes, or any of them, on ſuch Officer receiving the ſame, ſhall and may be in ſuch reſpective Form or Forms as the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, may from Time to Time order, direct, and appoint; and it ſhall not be neceſſary to prove on the Trial of any Complaint or Information touching the ſaid Rates, Duties, and Taxes, or any of them, the particular Order, Direction, or Appointment of the ſaid Commiſſioners, or any Three of them, for or of any ſuch Form or Forms reſpectively; and if any Perſon who is by this Act required to keep any Book or Books, ſhall neglect or refuſe to keep ſuch Book or Books in ſuch Form or Forms as ſhall be ſo ordered, appointed, or directed, every ſuch Perſon ſhall, for every ſuch Offence, forfeit and pay the Sum of Fifty Pounds. Penalty.

XXXI. And be it further enacted, That the Stamp Duty on all Receipts given by virtue of this Act, whether including the Duty on Houſes not chargeable with any Duty in reſpect of Windows, or the Duty on Dogs, or not, ſhall be paid by the Party charged with the Rate, Duty, and Tax in ſuch Receipt ſpecified, according to the full Amount of ſuch Receipt, any Thing in any Act for the Collection and Management of Stamp Duties payable on Bills of Exchange, Promiſſory Notes, Receipts, and Game Certificates in *Ireland*, to the contrary in anywiſe notwithſtanding. Stamp on Receipts to be paid by the Party charged with the Duty.

XXXII. And be it further enacted, That in all Caſes where any Perſon is or ſhall be by Law chargeable for the Rates, Duties, and Taxes in reſpect of Fire Hearths, Fire Places, or Stoves, or Windows or Lights, ſuch Perſon ſhall pay the ſaid Rates, Duties, and Taxes on Demand of the proper Officer, made either at the Houſe in reſpect of which ſuch Rates, Duties, and Taxes are chargeable, or at the Dwelling of the Perſon ſo chargeable, if the Perſon ſo chargeable ſhall not reſide at the Houſe in reſpect of which any ſuch Rates, Duties, or Taxes are chargeable; and all Goods and Chattels of the Parties ſo chargeable, wherever the ſame ſhall be found, and all Goods and Chattels in the Houſe or the Outhouſes, Offices, or Edifices thereunto appertaining, in reſpect whereof ſuch Rates, Duties, and Taxes ſhall be due, ſubject to the Limitation herein-before provided, ſhall be ſubject and liable to the Payment of the ſaid Rates, Duties, and Taxes; and in Default of Payment of the ſaid Rates, Duties, and Taxes, it ſhall be lawful for ſuch Officer at any Time between Sunriſe and Sunſet to make Entry into any or either of ſuch Houſes, and any Edifices appertaining thereto, and to levy all Sums due for ſuch Rates, Duties, and Taxes in Manner herein-after provided with reſpect to the levying the other Rates, Duties, and Taxes herein-after mentioned. Duties on Hearths and Windows to be paid by the Perſons chargeable. Their Goods, wherever found, and Goods on the Premiſes liable.

XXXIII. And be it further enacted, That every Officer who now is or ſhall hereafter be appointed by the Commiſſioners of Inland Exciſe and Taxes, or any Three of them for that Purpoſe, ſhall be and is hereby reſpectively authorized and empowered to charge, levy, collect, recover, and receive the ſeveral Rates, Duties, and Taxes on Carriages and on Coachmakers or Makers of Carriages, and on Sellers of Carriages, and on Male Servants or other Male Perſons, and Horſes, Mares, Geldings, and Dogs, and that every Perſon chargeable with and liable to pay the ſaid Rates, Duties, and Taxes reſpectively, or any of them, ſhall on Demand made at the Houſe of ſuch Perſon by any ſuch Officer, pay to ſuch Officer the ſeveral and reſpective Rates, Duties, and Taxes which ſuch Perſon ſhall be ſo chargeable with and liable to, and which ſhall be then payable or in Duty on Carriages, &c. to be paid to the Officer, who, on Default of Payment, may diſtrain for the ſame.

Arrear; and in case of Refusal or Default in Payment thereof after such Demand, it shall and may be lawful for such Officer at any Time in the Day-time, with the Assistance of a Constable or other Peace Officer, or if no such Constable or other Peace Officer shall appear or attend, then without such Assistance, to make Entry into and upon the House, Office, or other Premises of the Person chargeable with the said Rates, Duties, and Taxes, or any of them, and to levy the same and all Arrears thereof by Distress and Sale of any Goods or Chattels of such Person; and in every such Case the Distress so taken, to keep for the Space of Four Days, at the Costs and Charges of the Party so making Default of Payment; and if the said Party shall not within the said Four Days pay the respective Sums so due for the said Rates, Duties, and Taxes, and Arrears, and for the Costs and Charges of such Distress and keeping them, the said Distress shall be sold for Payment of the said Sums so due as aforesaid, restoring to the Party the Overplus (if any) of such Money as such Goods shall be sold for, over and above the Rates, Duties, and Taxes, and Arrears thereof then due, together with the necessary and reasonable Costs and Charges of taking such Distress, and the Keeping and Sale thereof; which Costs and Charges shall in no Case exceed One-fourth Part of the Rates, Duties, and Taxes, and Arrears so due.

If Entrance be not obtained, Officer may break open the House, having a Warrant from the Collector of the District.

XXXIV. And be it further enacted, That if any such Officer shall be refused Admittance into any such House, Outhouse, or Edifice, or shall not on Demand of Entrance, by knocking or otherwise, obtain Admittance into the same, or if no Person shall attend or appear at such House, Outhouse, or Edifice, to give Entrance to, or from whom such Officer can make demand of Entrance, then and in every such Case it shall and may be lawful for such Officer, upon a Warrant under the Hand and Seal of the Collector of Excise, or of any Inspector of Taxes of the District in which such House, Outhouse, or Edifice shall be situate, to break open and enter in the Day-time any such House, Outhouse, or Edifice, in the Presence of a Constable, or other Peace Officer, who is hereby authorized and required to be aiding and assisting therein, and to levy the several Rates, Duties, and Taxes, or any of them, which shall be then due, and the Arrears thereof, by Distress and Sale, in Manner before mentioned.

No Goods taken in Execution shall be sold or taken away until the Duty in Arrear shall be paid.

XXXV. And be it further enacted, That no Goods or Chattels whatsoever belonging to any Person or Persons at any Time when any of the said Rates, Duties, or Taxes charged on or assessed upon such Person or Persons may become in Arrear, shall be liable to be taken by virtue of any Execution or other Process, Warrant, or Authority, or by virtue of any Assignment on any Account or Pretence whatever, unless the Party at whose Suit the said Execution or other Process shall be sued out, or Seizure made, or to whom such Assignment shall be made, shall, before the Sale or Removal of such Goods or Chattels, pay the said Rates, Duties, and Taxes, or cause the same to be paid to the Collector of Inland Excise and Taxes of the District in which such Goods or Chattels shall be seized, or other Officer in charge of the Collection of such District; and all Arrears of such Rates, Duties, and Taxes, not exceeding One Year's Arrears beyond the Duties which shall be payable for the Year in which such Seizure shall be made; and the said Party at whose Instance such Seizure shall have been made, paying the said Collector or other Officer in charge of the Collection as aforesaid, the Arrears due of the aforesaid Rates, Duties, and Taxes for one whole Year, and for the Year in which such

Seizure shall be made, may proceed in such Seizure as such Party might have done if no Rates, Duties, or Taxes had been so due and in Arrear; but in case of Non-payment of the said Rates, Duties, and Taxes, the said Collector, or other Officer in charge of the Collection as aforesaid, is hereby authorized and required to distrain such Goods and Chattels, notwithstanding such Seizure or Assignment, and to proceed to the Sale thereof, according to the Provisions of this Act, in order to obtain Payment of all Arrears of the said Rates, Duties, and Taxes then due and payable, together with the necessary and reasonable Costs and Charges attending the Distress, Keeping, and Sale of such Goods and Chattels, and every such Collector or other Officer so doing shall be indemnified by virtue of this Act.

Guardians and Executors liable to the Duties having Assets in their Hands.

XXXVI. And be it further enacted, That where any Person or Persons chargeable with the said Rates, Duties, and Taxes, or any of them, shall be under the Age of Twenty-one Years, or where any Person so chargeable shall die, in every such case the Parent or Guardian or Guardians of such Minor having Monies or Property of such Minor whereout such Rates, Duties, or Taxes may be paid, and the Executor or Executors, or Administrator or Administrators of the Person or Persons so dying, having received Assets sufficient for the Purpose, shall be and is and are hereby made liable to and charged with the Payments which the said Minor ought to have made and the Person so dying was chargeable with for or on account of the said Rates, Duties, and Taxes, or any of them; and if such Parent or Guardian or Guardians, Executor or Executors, Administrator or Administrators shall neglect or refuse to pay as aforesaid, it shall and may be lawful to proceed against him, her, or them in like Manner as against any other Person or Persons making Default in Payment of the said Rates, Duties, and Taxes, or any of them; and every Parent or Guardian making Payment as aforesaid, shall be allowed the same in his, her, or their Accounts, and every Executor and Administrator shall be allowed to deduct all such Payments out of the Assets of the Person so dying.

Duties to be levied for the Year; but Quarterly or Half Yearly Instalments may be appointed by the Commissioners in some Districts.

XXXVII. And be it further enacted, That the said several Rates, Duties, and Taxes shall be charged for and assessed and levied for the whole Year, commencing the Sixth Day of *January* in each Year, and ending on the Fifth Day of *January* then next following: Provided always, that the said several Rates, Duties, and Taxes shall and may be payable and receivable by Quarterly or Half Yearly Instalments in such Districts or Places only as the said Commissioners of Inland Excise and Taxes, or any Three of them, shall for that Purpose, from Time to Time direct and appoint, subject to such Orders, Rules, Regulations, and Directions with respect thereto, and to the taking, levying, and collecting of the same, as the said Commissioners, or any Three of them, shall from Time to Time think fit to make and appoint.

When Commissioners deem it expedient they may require Persons to pay the Duties to the Collector of the District at such Places

XXXVIII. And be it further enacted, That whenever the said Commissioners of Inland Excise and Taxes shall deem it expedient to authorize and empower all or any Person or Persons to pay to the Collector of Inland Excise and Taxes, or other Officer in charge of the Collection of the District, in such Places as the said Commissioners shall think fit, the Rates, Duties, and Taxes, or any of them, or any Part thereof, which such Person or Persons shall be chargeable with and liable to pay, it shall and may be lawful for the said Commissioners so to do, and for that Purpose the

and by such Inſtalments as ſhall be ſpecified in the Dublin Gazette.

the ſaid Commiſſioners ſhall cauſe Notice to be given under their Hands, or under the Hands of any Three of them, by Publication in the *Dublin Gazette*, that it has been deemed expedient by them to allow the ſaid Rates, Duties, and Taxes to be paid to and received by ſuch Collector, or other Officer in charge as aforeſaid, in ſuch Places as ſhall be therein ſpecified; and from and after the Time that ſuch Notice ſhall have been given in the *Dublin Gazette* as aforeſaid, it ſhall and may be lawful for any Perſon within the Place or Places ſo ſpecified to pay to the Collector of Inland Exciſe and Taxes, or other Officer in charge of the Collection of the Diſtrict in which ſuch Perſon ſhall reſide, the ſeveral Rates, Duties, and Taxes with which ſuch Perſon ſhall be chargeable, or any Inſtalment thereof, in the Year in which ſuch Notice ſhall be given, and the Receipt of ſuch Collector or other Officer ſhall be a ſufficient Diſcharge to ſuch Perſon for the Rates, Duties, or Taxes which he or ſhe ſhall have ſo paid, and upon Proof made to the Collector of the Taxes of ſuch Payment, by Production of the Receipt, ſigned by the Collector of Inland Exciſe and Taxes, or other Officer in charge as aforeſaid, to whom ſuch Payment ſhall have been made, or other ſufficient Proof thereof, ſuch Taxes which ſhall have been ſo paid, ſhall not be levied by the Collector of the Taxes.

Penalty on not paying the Duties within One Month after Notice.

XXXIX. And be it further enacted, That if any Perſon chargeable with and liable to pay any of the ſaid Rates, Duties, and Taxes, or any of them reſpectively, ſhall not pay the ſame to the Officer empowered to collect the ſame, within One Calendar Month after Notice, in the Name of ſuch Officer, ſhall have been given to ſuch Perſon, or left at the uſual Place of Abode of ſuch Perſon, requiring him or her to pay ſuch Rates, Duties, or Taxes, every ſuch Perſon ſhall for every Neglect or Default forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Amount of the Rates, Duties, or Taxes which ſhall be then due and owing by ſuch Perſon.

Miſtake in the Name not to invalidate the Notice.

XL. And be it further enacted, That any Notice which ſhall be given or ſerved by any Officer or other Perſon authorized as aforeſaid, under the Proviſions of this Act, ſhall not be impeached or affected by Reaſon of any Miſtake or Variance in the Chriſtian Name or Surname, or either of them, of any Perſon liable or chargeable with the ſaid Rates, Duties, and Taxes, or any of them, or in the Amount of the Rate, Duty, or Tax, but that every ſuch Notice ſhall be valid and effectual to all Intents and Purpoſes, notwithſtanding any ſuch Miſtake or Variance, provided that the Perſon intended to be deſcribed, ſhall really be liable to the ſaid Rate, Duty, and Tax, or the Rate, Duty, or Tax intended to be deſcribed, ſhall be chargeable on ſuch Perſon.

Commiſſioners may examine Collectors on Oath as to the State of their Accounts.

XLI. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, from Time to Time, as often as they ſhall think expedient, to call before them any and every Collector and Collectors of the ſaid Rates, Duties, and Taxes, or any of them, and to examine him on them upon Oath, or if a Quaker, on ſolemn Affirmation; and to aſcertain the Sum or Sums of Money that ſhall have been collected and paid to ſuch Collector or Collectors for the ſaid Rates, Duties, and Taxes; and alſo to aſcertain the Sum or Sums in Arrear, and the Cauſe or Cauſes thereof; and alſo upon Oath or Affirmation to examine the ſaid Collec-

tor or Collectors, touching the due Payment over of any Sum or Sums previouſly collected by him or them, and with reſpect to the Sum or Sums remaining in the Hand or Hands of ſuch Collector or Collectors, and to make ſuch Order in the Premiſes as the ſaid Commiſſioners, or any Three of them, ſhall judge neceſſary to prevent any Failure in the Payment of any Part of the ſaid Rates, Duties, and Taxes.

Officer neglecting for 10 Days to return an Account of his Collection, ſhall be charged with the Amount of the Duty in the next or other preceding Year, and his Sureties ſhall be anſwerable.

XLII. And be it further enacted, That in every Caſe where any Officer or Perſon appointed to collect the Rates, Duties, and Taxes aforeſaid, ſhall not within Ten Days after Demand in Writing ſigned by any Commiſſioner of Inland Exciſe and Taxes ſerved on ſuch Officer or other Perſon or left at his uſual Place of Abode, whether he be then in Commiſſion as a Tax Officer or not, return a full and diſtinct Account of his Collection of the ſaid ſeveral Rates, Duties, and Taxes, ſpecifying ſuch as he may have omitted to collect, (if any ſuch there be), then and in ſuch caſe the Number of Fire Hearths, Fire Places, and Stoves, Windows and Lights, Carriages, Servants, or other Male Perſons, Horſes, Mares, Geldings, or Dogs, in the Walk, or Pariſh or Pariſhes (as the Caſe may be) wherein ſuch Officer ſhall have been appointed to collect, ſhall for ſuch Year for which he ſhall ſo fail to deliver ſuch Account be deemed equal to the Number of Fire Hearths, Fire Places, and Stoves, and Windows and Lights, Carriages, Servants, Horſes, Mares, Geldings, or Dogs charged in ſuch Walk, or Pariſh or Pariſhes, for the Year next preceding, or any other of the Three laſt Years, at the Diſcretion of the ſaid Commiſſioners, and every ſuch Officer or other Perſon ſhall be charged with ſuch Sum as the Rates, Duties, and Taxes, payable in the Year for which ſuch Account ſhall not have been returned would have amounted unto, in reſpect of the Number of Fire Hearths, Fire Places, or Stoves, Windows or Lights, Carriages, Servants, Horſes, Mares, Geldings or Dogs reſpectively appearing to have been charged in ſuch Walk, Pariſh or Pariſhes, in ſuch next or other preceding Year, and ſuch Officer or other Perſon ſhall be liable to and ſhall pay the ſame, and his Sureties ſhall be anſwerable therefore, to the Extent of the Sum contained in the Bond or other Security, which ſuch Sureties ſhall have entered or ſhall enter into.

Penalty on making falſe Entries.

XLIII. And be it further enacted, That if any Officer or Perſon appointed to aſſeſs, charge, levy, or collect the ſaid Rates, Duties, and Taxes, or any of them, ſhall with Intent to defraud His Majeſty, His Heirs or Succeſſors, make any falſe or untrue Entry, in any Abſtract, Ledger, or other Book containing the Survey or Collection of his Walk, Diviſion, or Diſtrict, or ſhall with ſuch Intent omit to make an Entry or Entries in any ſuch Abſtract, Ledger, or Book reſpectively, or ſhall give or grant any falſe or untrue Receipt for the ſaid Rates, Duties, and Taxes, or any of them, or ſhall make any falſe or untrue Entry in any Duplicate or Triplicate of any ſuch Receipt given or granted by him, or if any ſuch Officer or other Perſon ſhall knowingly permit or ſuffer the ſame to be done in any of the reſpective Caſes aforeſaid, every ſuch Officer or Perſon ſo offending being thereof lawfully convicted, ſhall for each and every ſuch Offence forfeit to His Majeſty, His Heirs and Succeſſors, the Sum of Five Hundred Pounds.

Inſpector, &c. may require the Production of the

XLIV. And be it further enacted, That it ſhall and may be lawful for any Inſpector or Superviſor or Collector of the ſaid Rates, Duties, and Taxes, or any of them, to require any Perſon chargeable with the ſaid

last Receipt given for Duty.

Rates, Duties, and Taxes, or any of them, to produce to such Inspector, Supervisor, or Collector, the last Receipt passed or given to such Person by any Collector of such Rates, Duties, and Taxes, or any of them, for and on account of the said Rates, Duties, and Taxes, or such of them as such Person was chargeable with and liable to pay; and if on Demand made by such Inspector, Supervisor, or Collector, at the usual Place of Abode of such Person, such Receipt shall not be produced and delivered to such Inspector, Supervisor, or Collector, to be retained by him for such Time as shall be sufficient to enable such Officer to take a Copy of the same, then it shall and may be lawful for such Inspector, Supervisor, or Collector, and they are hereby respectively required to leave a Notice at the usual Place of Abode of such Person, setting forth that such Inspector, Supervisor, or Collector will attend at such usual Place of Abode of such Person, at a certain Day and Hour to be specified in such Notice, and requiring him or her to produce or cause to be produced such Receipt to such Inspector, Supervisor, or Collector at the Day and Hour mentioned in such Notice; and if such Person shall not produce such Receipt to such Inspector, Supervisor, or Collector, on his attending for that Purpose at the Time specified in such Notice, then such Person shall forfeit, for every such Offence, the Sum of Ten Pounds, unless he or she shall at such Time make Oath before such Inspector, Supervisor, or Collector, which Oath such Officers are hereby respectively authorized and required to administer without Fee or Reward, that he or she used due Diligence to find or procure the said Receipt, and that he or she hath not been able to find or procure the same.

Penalty for not producing it after Notice.

Game Certificate to be produced when required.

XLV. And be it further enacted, That it shall and may be lawful for any Inspector of Taxes, or any other Officer or Officers, who now is or hereafter shall be appointed by or under the Commissioners of Inland Excise and Taxes in *Ireland*, to collect or superintend the Collection of the said Rates, Duties, and Taxes, or any of them, to demand and require from any Person who shall use or keep any Dog, Gun, Net, or other Engine for the taking or Destruction of Game, to produce and shew to such Officer the proper Certificate to such Person for Liberty to kill Game, and every such Person shall upon such Demand and Requisition as aforesaid, produce such Certificate to the Officer so demanding and requiring the same, and shall permit the same to be inspected accordingly; and if any such Person shall wilfully neglect or refuse to produce and shew a Certificate in force, issued to him for the Purpose aforesaid, or shall decline to produce or shew the same, every Person so offending shall, for every such Offence, forfeit and pay the Sum of Twenty Pounds.

Penalty.

Persons swearing falsely to be punished for Perjury.

XLVI. And be it further enacted, That if any Person who shall take or make any Affidavit or any Oath, or make any Affirmation by this Act required to be taken or made, shall wilfully or knowingly swear or affirm falsely therein, every such Person being duly convicted thereof shall suffer the Pains and Penalties to which Persons guilty of wilful or corrupt Perjury are or shall be subject by any Law in force in *Ireland*; and if any Person shall corruptly procure or suborn any other Person or Persons to swear or affirm falsely in any such Affidavit, Oath, or Affirmation, such Person being duly convicted of such procuring or suborning, shall for every such Offence incur and suffer such Penalties, Forfeitures, Pains, and Disabilities, as Persons convicted of Subornation of Perjury are respectively liable unto by any Law in force in *Ireland*.

XLVII. And be it further enacted, That where any Fine or Penalty shall be incurred for any Offence under the Provisions of this Act, or any other Act or Acts, which shall or may from Time to Time be in force in *Ireland*, in anywise relating to the Payment, Regulation, or Collection of the said Rates, Duties, and Taxes, or any of them, the same may be sued for and recovered by any Person who will sue for the same by Action of Debt, Bill, Plaint, or Information, in any of the Courts of Record in *Dublin*, in which no Essoign, Protection, or Wager of Law, nor more than One Imparlance shall be allowed, or by Civil Bill in the Court of the Recorder, Chairman, or Assistant Barrister, within whose local Jurisdiction such Offence shall have been committed; and it shall be lawful for the Court in which any such Fine or Penalty shall be awarded to order the Offender to be committed to Gaol in case of Non-payment thereof, there to remain until such Fine or Penalty be fully paid and satisfied. Penalties how to be recovered.

XLVIII. And be it further enacted, That it shall and may be lawful for any Justice of the Peace in *Ireland*, within whose Jurisdiction any Offence, for which the Penalty shall not exceed Forty Pounds, shall be committed against this Act, or any other Act or Acts in force, or which shall at any Time be in force in *Ireland*, relating in anywise to the Payment, Regulation, or Collection of the said Rates, Duties, or Taxes, or any of them, and every such Justice is hereby authorized, empowered, and required, upon Information or Complaint in Writing, made in that Behalf within Six Months after the Offence committed, in such Case to summon the Party accused of such Offence, and also the Witnesses, if any, on either Side, and to examine into the Fact, and upon Proof thereof made to his Satisfaction, either by the Confession of the Party or Person accused of such Offence, or by the Oath of one or more Witness or Witnesses, which Oath such Justice is hereby authorized to administer, to give Judgment for such Penalty, and thereupon to issue his Warrant under his Hand and Seal, for levying such Penalty on the Goods and Chattels of such Offender, and to cause Sale to be made thereof, in case the same shall not be redeemed within Six Days, rendering to the Party the Overplus (if any); and where Goods or Chattels sufficient cannot be found to answer such Penalty, such Justice of the Peace, or any other Justice of the Peace of the same County, or County of a City or Town in which such Conviction shall be, is hereby authorized and empowered to commit such Offender or Offenders to Prison, until such Penalty shall be paid; and if any Person, whether Prosecutor or Party convicted, shall find himself or herself aggrieved by the Judgment of any such Justice of the Peace, then and in such Case it shall be lawful for such Person (if the Person so appealing shall be the Person convicted) upon giving sufficient Security by Recognizance with Two sufficient Sureties before such Justice, to pay the Amount of the Penalty imposed by such Conviction as aforesaid, together with Costs not exceeding Forty Shillings, as such Justice shall appoint, to appeal to the Justice or Justices, at the next General Quarter Sessions of the County, County of a Town or City, as the Case may be, which shall be held after Fourteen clear Days from the Day on which such Conviction shall have been made, in the District in which such Offence shall have been committed, if such County shall be divided into Districts, or if not so divided, then at the General Sessions of the County, or County of a Town or City, which shall happen next after Fourteen clear Days after such Conviction shall have been made, of which Appeal Notice in Writing shall Penalties not exceeding 40l. may be recovered before a Justice. Appeal to Quarter Sessions.

ſhall be given to the adverſe Party, Ten clear Days previous to the firſt Day of ſuch Quarter Seſſions reſpectively; and ſuch Juſtices at ſuch Seſſions ſhall ſummon and examine Witneſſes upon Oath, and finally hear and determine ſuch Appeal, and in caſe the Judgment of ſuch Juſtice ſhall be affirmed, it ſhall and may be lawful for ſuch Juſtice or Juſtices as aforeſaid, to award the Perſon or Perſons ſo appealing, to pay ſuch Coſts to the Proſecutor occaſioned by ſuch Appeal, as to him or them ſhall ſeem meet, not exceeding in the Whole the Sum of Forty Shillings; and ſuch Juſtice or Juſtices of the ſaid Court of Quarter Seſſions ſhall and may thereupon proceed in the ſame Manner in all reſpects, as the Juſtice making ſuch Conviction might or could have done if ſuch Appeal had not taken place.

Convictions not to be removed by Certiorari.

XLIX. And be it further enacted, That no Conviction made or alledged to be made by any Juſtice, or before any Juſtices of the Peace at the Quarter Seſſions, nor any Sentence or Order given or made, or alledged to have been given or made by any ſuch Juſtice or Juſtices under or by virtue of this Act ſhall be removed by Writ of Certiorari out of the County, City, Town, or Place, wherein ſuch Conviction or Proceeding ſhall have been had or made, and that no Writ of Certiorari ſhall ſuperſede Execution or other Proceedings upon any Conviction, Order, or Sentence made or given in purſuance of this Act, but that Execution and other Proceedings ſhall be had and made thereupon, any ſuch Writ of Certiorari or Allowance thereof notwithſtanding.

Perſonal Service of Proceſs not neceſſary.

L. And be it further enacted, That it ſhall not be neceſſary in any Proceeding for the Recovery of any Penalty under this Act, or under any Act or Acts in force from Time to Time, for the Payment of the ſaid Rates, Duties, and Taxes, or any of them, or for regulating any ſuch Rates, Duties, or Taxes, or any of them, or the Collection thereof, whether the ſame ſhall be by Action of Debt, Bill, Plaint, or Information, or by Civil Bill, or by any Proceeding before a Magiſtrate or Magiſtrates, or on any Writ of Error or Appeal from any Deciſion, that the Original or any other Proceſs or Summons, or any Notice or Order whatſoever ſhould be perſonally ſerved on the Defendant or Defendants, or any of them; but it ſhall in all ſuch Caſes be ſufficient, that the ſame or a Copy thereof be ſerved or poſted, as the Caſe may be, at his, her, or their then Place or Places of Abode.

Penalty on Witneſſes neglecting their Duty.

LI. And be it further enacted, That if any Perſon or Perſons ſhall be ſummoned as a Witneſs or Witneſſes to give Evidence in any Caſe under this Act before any Juſtice or Juſtices of the Peace, or before any Juſtice or Juſtices at the Seſſions, and ſhall neglect or refuſe to appear, the Expence of ſuch Witneſs or Witneſſes, if he, ſhe, or they ſhall be required to go to a greater Diſtance than Five Miles from Home, being firſt paid or tendered without a reaſonable Excuſe to be allowed by ſuch Juſtice or Juſtices of the Peace, or Juſtice or Juſtices reſpectively, or upon appearing ſhall refuſe to be examined upon Oath, or to give Evidence before ſuch Juſtice or Juſtices of the Peace, or Juſtice or Juſtices at Seſſions reſpectively, and ſhall not make reaſonable Excuſe for ſuch Refuſal, to be allowed by ſuch Juſtice or Juſtices of the Peace, or Juſtice or Juſtices at Seſſions reſpectively, then ſuch Perſon or Perſons ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Informers admitted Witnesses.

LII. And be it further enacted, That on any Trial or other Proceeding for Recovery of any Penalty under this Act or under any Act relating to the said Rates, Duties, and Taxes, any Informer or other Person who in the Event of a Conviction would be entitled to the Penalty to be recovered thereon, or to any Part, Share or Proportion thereof, or to any Fee, Profit, Reward, or Emolument whatsoever, shall nevertheless be received and admitted as a Witness on such Trial or other Proceeding, and such Testimony shall, if believed, be sufficient thereon, to all Intents and Purposes, so far as the same Testimony could be if given by any indifferent Person.

Convictions to be made in the following Form.

LIII. And be it further enacted, That the Justice of the Peace before whom any Offender shall be convicted of any of the Offences aforesaid, or of any Offence against any Act in anywise relating to the Payment, Regulation, or Collection of the said Rates, Duties, and Taxes, or of any of them, shall cause the said Conviction to be made out in Manner and Form following, or in any other Form of Words to the like Effect, *mutatis mutandis*; which Conviction shall be good and effectual to all Intents and Purposes without setting forth the Evidence or stating the Case in any more particular Manner; (that is to say),

'BE it remembered, That on the Day of in the Year of our Lord *A. O.* of in the County of or County of the City or Town of [*as the Case may be*], was convicted before me *I. P.* One of His Majesty's Justices of the Peace for the said County of [*or County of the City of, &c.*] for that the said *A. O.* on the Day of in the Year at in the said County of did [*here state the Offence*] contrary to the Statute in that Case made and provided; and I do therefore adjudge the said *A. O.* to have forfeited the Sum of *British* Currency, making the Sum of *Irish* Currency. Given under my Hand and Seal the Day of

Which Conviction the said Justice shall cause to be written fairly upon Parchment, and returned within Ten Days from the Day of such Conviction to the Clerk of the Peace for the County, or County of a City, or County of a Town (as the Case may be), or Place where such Conviction was made, to be filed by him, and to remain and to be kept among the Records of the same County or Place; and if any such Justice shall neglect or omit so to do, he shall for every such Offence forfeit Ten Pounds.

Warrant of Distress to be in the following Form.

LIV. And be it further enacted, That any Warrant so to be issued by any such Justice of the Peace for levying any Sum under any such Conviction, from the Goods of any such Offender, shall be in the Form following, or in some other Form of Words to that or the like Effect; which Form shall be good and valid to all Intents and Purposes; (that is to say),

County of } 'To *M.* and *N.*, and each of them, and their and each of their
to wit. } 'Assistants.

'WHEREAS on the Day of in the Year *A. O.* of was duly convicted, for that he [*or* she] on the Day of in the Year at in the said County of or County of the City or Town of [*as the Case*

[Case may be] did [here state the Offence], and thereupon the said *A. O.* hath become liable to a Fine or Penalty of *British* Currency, (amounting to *Irish* Currency); I do therefore by these Presents authorize you, and each of you, to take into your Possession the Goods and Chattels of the said *A. O.*, or a Sufficiency thereof, for levying the Sum last-mentioned thereout, wherever you shall find the said Goods and Chattels in the County aforesaid; and if the said Goods and Chattels shall not be redeemed by the Payment of the said Sum, within Six Days from the Day of taking the same, you are, by Public Sale thereof, to levy the said Sum, rendering to the said *A. O.* the Overplus (if any); and the said Sum so levied you shall bring to me without Delay, to be disposed of according to Law. Given under my Hand and Seal this Day of One thousand eight hundred and :'

And if Goods sufficient cannot be found to answer such Penalty, a Warrant shall be thereupon issued for committing such Offender or Offenders, in the same Form as the said Warrant last-mentioned, to the Words, 'I do therefore by these Presents;' which Words, and all from thence to the Words 'disposed of according to Law' inclusive, shall be omitted, and the Form following, or some other Form of Words to that or the like Effect shall be inserted in their Place; (to wit),—'And whereas on the Day of a Warrant was issued to levy the last-mentioned Sum from the Goods and Chattels of the said Offender, and such Goods and Chattels could not be found sufficient to answer the said Sum; I do therefore hereby authorize and command you and each of you to take the Body of the said *A. O.* wheresoever you shall find him in the said County, and bring him before me the said *I. P.*, or any other Magistrate for the said County:'

And the Form of Committal for committing any such Offender to Prison shall follow the Form of such Warrant, save only that the Direction thereof shall be to the proper Gaoler; and that from and after the Words, 'I do therefore hereby authorize and command you,' there shall follow these Words 'to receive into your Custody the Body of the said *A. O.*, and him [*or* her] safely to keep until the said Sum shall be paid. Given under my Hand and Seal this Day of One thousand eight hundred and :'

And each and every of the said Forms, or any Form of Words to the like Effect respectively, shall be good and valid in the Law to all Intents and Purposes.

Warrant of Committal to be in the following

LV. And be it further enacted, That if any such Conviction as aforesaid shall be affirmed at the Sessions, the Warrant or Warrants, Committal or Committals, for carrying the same into Execution, shall be granted by the Justice or Justices so affirming the same, or any of them, and shall be in the Forms here following respectively, or some other Form of Words of the same Import respectively;

Form.

County of } 'To *M.* and *N.* and each of them, their and each of their
to wit. } 'Assistants.

'WHEREAS on the Day of in the Year One thousand eight hundred and *A. O.* was duly convicted before a Justice of the Peace for the said County, for that he [*or* she] on the Day of at in the said 'County,

'County, did [*here ſtate the Offence*], and thereupon the ſaid *A. O.* became 'liable to a Fine or Penalty of *Britiſh* Currency, making 'a Sum of *Iriſh* Currency: And whereas the ſaid *A. O.* 'appealed from the ſaid Conviction to the Seſſions, which hath affirmed 'the ſame with Coſts, making together with the ſaid former 'Adjudication the Sum of ; theſe are therefore to authorize 'and command you and each of you to take into your Poſſeſſion the 'Goods and Chattels of the ſaid *A. O.*, or a Sufficiency thereof, for levy-'ing the ſaid laſt-mentioned Sum thereout, wherever you ſhall find the 'ſaid Goods or Chattels in the County aforeſaid; and if the ſaid Goods 'and Chattels ſhall not be redeemed by the Payment of the ſaid Sum 'within Four Days from the Day of taking the ſame, you are by public 'Sale thereof to levy the ſaid Sum, rendering to the ſaid *A. O.* the Over-'plus (if any); and the ſaid Sum ſo levied you ſhall bring to us, *or*, to 'One of us, or to me [*as the Caſe may be*] without Delay, to be diſpoſed 'of according to Law. Given under our Hands and Seals [*or* under 'my Hand and Seal] this Day of .'

And if Goods and Chattels ſufficient cannot be found to anſwer ſuch Sum, a Warrant ſhall be thereupon iſſued for committing ſuch Offender in the ſame Form as the ſaid Warrant laſt-mentioned, to the Words 'theſe are 'therefore to authorize and command you;' which Words, and all from thence to the Words 'diſpoſed of according to Law' incluſive, ſhall be omitted, and this Form following, or ſome other Form of Words to that or the like Effect, ſhall be inſerted in their Place; to wit,—'And whereas 'on the Day of a Warrant was iſſued to levy the 'ſaid laſt-mentioned Sum from the Goods and Chattels of the ſaid *A. O.* 'and ſuch Goods and Chattels could not be found ſufficient to anſwer the 'ſaid Sum, we [*or*, I] do therefore hereby authorize and command you 'and each of you to take the Body of the ſaid *A. O.* whereſoever, you 'ſhall find him in the ſaid County, and bring him before us or me:'

And the Form of Committal for committing any ſuch Offender to Priſon, ſhall follow the Form of ſuch Warrant, ſave only that the Direction thereof ſhall be to the proper Gaoler; and that from and after the Words 'We '[*or*, I] do therefore hereby authorize and command you,' there ſhall follow theſe Words, 'to take into your Cuſtody the Body of the ſaid '*A. O.* and him or her ſafely to keep from the Date hereof until the 'ſaid Sum ſhall be paid. Given under our Hands and Seals, or my 'Hand and Seal, this Day of :'

And each and every the ſaid Forms, or any Form of Words to the like Effect reſpectively, ſhall be good and valid in the Law to all Intents and Purpoſes.

Copy of Convictions to be furniſhed to the Collector, and by him tranſmitted to the Commiſſioners.

LVI. And be it further enacted, That every Clerk of the Peace in *Ireland* ſhall within One Calendar Month after any ſuch Conviction ſhall have been returned to his Office, furniſh to the Collector of Exciſe, or other Officer in charge of the Diſtrict in and for the County in which ſuch Conviction ſhall have been made, a Copy of ſuch Conviction ſigned by himſelf, for which he ſhall receive from ſuch Collector or other Officer in charge as aforeſaid, the Sum of One Shilling and no more; and every ſuch Collector or other Officer in charge ſhall forthwith tranſmit ſuch Copy ſo ſigned to the ſaid Commiſſioners of Inland Exciſe and Taxes; and if any ſuch Clerk

Clerk of the Peace or Collector or other Officer in charge as aforeſaid, ſhall neglect or omit ſo to do reſpectively, every Perſon ſo offending ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

His Majeſty's Share of Penalties to be paid over to the Collector of the Diſtrict.

LVII. And be it further enacted, That ſuch Part, Share, and Proportion as ſhall be payable to His Majeſty, His Heirs and Succeſſors, of, from, or out of any Penalty or Fine payable or recoverable under this Act, or under any Act or Acts which ſhall in any ways relate to the Payment, Regulation, or Collection of the ſaid Rates, Duties, and Taxes, or any of them, ſhall, unleſs otherwiſe particularly directed, within One Calendar Month after the ſame ſhall be levied or received, be paid by the Juſtice of the Peace by whom the ſame ſhall have been ſo levied or received, to the Collector of Inland Exciſe and Taxes, or other Chief Officer in Charge of the Diſtrict in which the Offence was committed; and if any ſuch Juſtice of the Peace ſhall neglect or omit ſo to pay over the ſame, he ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Penalty on Juſtices neglecting their Duty.

LVIII. And be it further enacted, That if any Juſtice of the Peace, Magiſtrate, or Peace Officer in *Ireland*, ſhall neglect or refuſe in any Inſtance to carry into Execution this Act, or any Act or Acts which is or ſhall be in force in *Ireland*, relating in anywiſe to the Payment, Regulation, or Collection of the ſaid Rates, Duties, and Taxes, or any of them, or any of the Proviſions of any ſuch Act or Acts, upon proper Application made to him, ſuch Juſtice of the Peace, Magiſtrate, or Peace Office ſhall forfeit the Sum of Forty Pounds for every ſuch Neglect or Refuſal.

Commiſſioners may mitigate Penalties.

LIX. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, to abate, reduce, or mitigate any Fine or Penalty which ſhall at any Time be impoſed under the Authority of this Act, or under any Act or Acts which ſhall from Time to Time be in force in *Ireland*, relating in anywiſe to the Payment, Regulation, or Collection of the ſaid Rates, Duties, and Taxes, or any of them; provided that every ſuch Abatement, Reduction, and Mitigation, ſhall be under and ſubject to all ſuch Rules and Regulation as by any Act or Acts now or hereafter to be in force in *Ireland*, any Fine or Penalty incurred for any Offence againſt any Act or Acts relating to the Revenue of Exciſe, ſhall or may be abated, reduced, or mitigated.

Penalties to be paid in Britiſh Currency.

LX. And be it further enacted, That all and every the Fines or Penalties which ſhall be incurred under this Act, or under any Act or Acts which is, are, or ſhall be in force in *Ireland*, in anywiſe relating to the Payment, Regulation, or Collection of the ſaid Rates, Duties, and Taxes, or any of them, ſhall be paid and payable and received and receivable in *Britiſh* Currency, and that every ſuch Fine or Penalty not particularly directed to be otherwiſe applied, ſhall be paid and diſtributed, One Moiety thereof to the Uſe of His Majeſty, His Heirs and Succeſſors, and the other Moiety to the Uſe of the Perſon ſuing for the ſame.

Application of Penalties.

Duties, how to be levied.

LXI. And be it further enacted, That the ſeveral Rates, Duties, and Taxes by this Act, and the ſeveral Schedules hereto annexed, granted and made payable, ſhall be under the Management of the Commiſſioners of

Inland Exciſe and Taxes in *Ireland*, and that all and every the Fines, Penalties and Forfeitures inflicted by this Act, ſhall and may be ſued for, and recovered, levied, and applied in ſuch Manner and Form and by ſuch Ways and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed in and by an Act of Parliament 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 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 His Majeſty's Revenue of Exciſe, as fully and effectually, to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts, or any Act or Acts now or hereafter to be in force in *Ireland*, relating to His Majeſty's Revenue of Exciſe is provided. 46G.3.c.106.

LXII. And be it further enacted, That this Act and all the Clauſes and Proviſions herein contained, ſhall be deemed and taken to have commenced and take Effect from and after the Fifth Day of *January* One thouſand eight hundred and ſixteen. Commencement of Act.

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

SCHEDULES to which this Act refers.

SCHEDULE (A.)

FIRE HEARTHS.

A SCHEDULE of the Rates, Duties, and Taxes payable annually for and out of every Dwelling Houſe, in the Whole of which, with every Outhouſe, Office, and Edifice appertaining thereto, there ſhall be Two or more Fire Hearths or Stoves, or other Places for Firing, at any Time between the Fifth Day of January in any Year, and the Fifth Day of January following, the ſeveral and reſpective yearly Rates, Duties, and Taxes following; (that is to ſay),

	DUTY.					
	Yearly Rate on the Houſe for the Whole Number of Hearths.			Rates for each Hearth.		
	£	s.	d.	£	s.	d.
In reſpect of 4	0	12	0	0	3	0
5	0	17	6	0	3	6
6	1	4	0	0	4	0
7	1	11	6	0	4	6
8	2	0	0	0	5	0
9	2	9	6	0	5	6
10	3	0	0	0	6	0
11	3	11	6	0	6	6
12	4	4	0	0	7	0
13	4	17	6	0	7	6
14	5	12	0	0	8	0
15	6	7	6	0	8	6
16	7	4	0	0	9	0
17	8	1	6	0	9	6
18	9	0	0	0	10	0
19	9	19	6	0	10	6
20	11	0	0	0	11	0
21	12	1	6	0	11	6
22	13	4	0	0	12	0
23	14	7	6	0	12	6
24	15	12	0	0	13	0
25	16	17	6	0	13	6
26	18	4	0	0	14	0
27	19	11	6	0	14	6
28	21	0	0	0	15	0
And for and out of every Dwelling Houſe in the Whole of which, with every Outhouſe, Office, and Edifice appertaining thereto, there ſhall be more than 28 Fire Hearths or Stoves, or other Places for Firing, in reſpect of each and every Fire Hearth or Stove, or other Place for Firing, in ſuch Dwelling Houſe, Outhouſe, Office, or Edifice appertaining thereto, there ſhall be paid the yearly Sum of				0	15	0

RULES for charging the ſaid Rates, Duties, and Taxes.

Every Outhouſe, Office, or Edifice appertaining or belonging to any Dwelling Houſe ſhall be deemed and taken to be Part of ſuch Dwelling Houſe; and all Hearths, Stoves, or Places for Firing in ſuch Outhouſe, Office, or Edifice, ſhall be reckoned and included in the Number of Hearths in reſpect of which ſuch Dwelling Houſe ſhall be charged with the Rate, Duty, or Tax.

And in all Caſes where there ſhall be an internal Communication between any Two or more Houſes adjoining each other ſo as that the ſame ſhall be occupied by One Perſon, and his or her Family, Inmates, or Lodgers, the Rates, Duties, and Taxes in reſpect of Fire Hearths and Stoves or other Fire Places, ſhall be rated as if ſuch Houſes, with the Outhouſes, Offices, and Edifices belonging or appertaining to each of them, were One Houſe with ſuch Outhouſes, Offices, or Edifices belonging thereto.

EXEMPTIONS and ABATEMENTS.

His Majeſty's Caſtle of Dublin, or any Houſe within the Circuit thereof, or any Houſe or Tenement provided 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 for the Time being, or of the Under Secretaries in his Office; and the College of the Holy and Undivided Trinity of Queen Elizabeth near Dublin, ſhall be exempted from the ſaid Duty on Fire Hearths.

Any Dwelling Houſe which after the Twenty-ſeventh Day of May One thouſand eight hundred and eight, and before the paſſing of this Act, ſhall have been built on and held together with any Farm in Ireland, containing not leſs than Ten Acres Iriſh Plantation Meaſure; and in the whole of which Dwelling Houſe, with every Outhouſe or Edifice appertaining thereto, there ſhall not have been nor ſhall be more than Four Fire Hearths or Stoves, or other Places for Firing, ſhall be exempted from any Duty in reſpect thereof, from the Time when ſuch Dwelling Houſe ſhall have been firſt occupied until the Fifth Day of January next after the End of Seven Years from the Time of ſuch firſt Occupation; provided that ſuch Dwelling Houſe ſhall have been and ſhall be occupied together with ſuch Farm; and in caſe ſuch Houſe ſhall not be ſo occupied therewith, the ſame Dwelling Houſe, with every Outhouſe, Office, or Edifice appertaining thereto, and the Occupier thereof, ſhall be chargeable with the Rates, Duties, and Taxes in reſpect of Fire Hearths or Stoves, or other Firing Places therein reſpectively, on and from the Sixth Day of January in the Year in which ſuch Dwelling Houſe ſhall ceaſe to be occupied with ſuch Farm, and from thenceforward ſhall not be entitled to any ſuch Exemption.

Where any newly-built Houſe, or Addition to an Houſe, ſhall be uſed or inhabited in Part only, the Remainder thereof being unfit for Uſe or Habitation, the Fire Hearths therein to be charged only for and in reſpect of the Parts thereof that ſhall be uſed or inhabited.

Any

Schedule (A.)—*continued.*

Any Oven or any fixed Boiler in any Dwelling Houſe, Outhouſe, Office, or Edifice appertaining thereto, ſhall be exempted from the ſaid Duty on Fire Hearths.

Any Houſe ſituate within the Diſtrict of the Metropolis of Dublin, or within any City or Town, and containing Six Hearths, or upwards, in which no Shop ſhall be kept for the Sale of any Goods, or in which no Spirituous or other Liquors ſhall be ſold, and which ſhall be wholly let for Lodgings, and occupied by Lodgers, each Lodging ſet to or occupied by one Perſon or Family, and ſuch Lodging not conſiſting of more than One Room, ſhall not be charged with any higher Rate than Two Shillings for each Hearth or Fire Place therein.

Any Houſe ſituate within the Diſtrict of the Metropolis of Dublin, or within any City or Town, and containing Eight Hearths or upwards, the greater Part of the Rooms in which ſhall be ſet to or occupied by Lodgers, each Lodger not ſubject to a Rent exceeding Five Pounds Yearly for ſuch Lodging, and not being provided by the Perſon ſetting ſuch Lodging, with Diet or other Accommodation, though ſuch Houſe ſhall be partly inhabited by the Owner, ſhall not be charged with any higher Duty than Two Shillings for each Hearth or Fire Place.

Any Hoſpital Houſe provided for the Reception and Relief of poor Perſons, Charity School, Gaol, Priſon, or Seſſion Houſe, Hall, Office, or other Public Building whatever, in Ireland, ſhall not be charged in reſpect of Hearths therein, otherwiſe than in Manner herein-after mentioned; that is to ſay, all the Dwelling Rooms and Apartments in any ſuch Public Buildings, being occupied by any Officer, Maſter, Miſtreſs, or Superintendant, of or belonging to or employed in the ſame, or by any Servant of ſuch Officer, Maſter, Miſtreſs, or Superintendant, ſhall be deemed Dwelling Houſes, and ſhall be liable to the Tax on Hearths accordingly; and the Perſons reſpectively by whom or by whoſe Servants ſuch Rooms or Apartments are or ſhall be inhabited, ſhall be chargeable with and liable to pay the ſaid Tax as Occupiers of Houſes are by Law chargeable with and liable to pay the ſame.

SCHEDULE (B.)

WINDOWS.

A SCHEDULE of the Rates, Duties, and Taxes payable Annually for and out of every Dwelling Houſe, with the Outhouſes, Offices, and Edifices appertaining or belonging thereto, having more than Six Windows or Lights, in reſpect of the Windows or Lights in every ſuch Dwelling Houſe and Appurtenance as aforeſaid reſpectively.

	£	s.	d.
In reſpect of 7 Windows or Lights	1	0	0
8	1	13	0
9	2	2	0
10	2	16	0
11	3	12	6
12	4	9	6
13	5	6	6
14	6	3	6
15	7	0	0
16	7	17	0
17	8	14	0
18	9	10	6
19	10	7	6
20	11	4	6
21	12	1	0
22	12	18	6
23	13	15	0
24	14	11	6
25	15	8	6
26	16	5	6
27	17	2	0
28	17	19	0
29	18	16	0
30	19	12	6
31	20	9	6
32	21	6	6
33	22	3	0
34	23	0	0
35	23	16	6
36	24	13	6
37	25	10	6
38	26	7	0
39	27	4	0
40 to 44	28	17	6
45 to 49	31	13	6
50 to 54	34	10	0
55 to 59	37	6	0
60 to 64	39	15	6
65 to 69	42	0	6

Schedule (B.)—*continued.*

	£	s.	d.
In reſpect of 70 to 74 - - - - -	44	5	0
75 to 79 - - - - -	46	10	0
80 to 84 - - - - -	48	15	0
85 to 89 - - - - -	51	0	0
90 to 94 - - - - -	53	4	6
95 to 99 - - - - -	55	9	6
100 to 109 - - - - -	58	17	6
110 to 119 - - - - -	63	6	6
120 to 129 - - - - -	67	16	6
130 to 139 - - - - -	72	6	0
140 to 149 - - - - -	76	16	0
150 to 159 - - - - -	81	5	6
160 to 169 - - - - -	85	15	6
170 to 179 - - - - -	90	5	0
180 or upwards - - - -	93	2	6
And for every ſuch Dwelling which ſhall contain more than 180 Windows or Lights, for every Window or Light exceeding the Number of 180 - - -	0	3	0

RULES for charging the ſaid Rates, Duties, and Taxes.

All Windows or Lights in ſuch Dwelling Houſe, with the Appurtenances as aforeſaid, and Sky Lights or Windows or Lights in any Stair Caſe, Garrett, Cellar, and Paſſage in any Dwelling Houſe, or in any other Part or Place of or belonging to any Dwelling Houſe, to what Uſe or Purpoſe ſoever applied, ſhall be reckoned and included in the Number of Windows or Lights, in reſpect of which ſuch Dwelling Houſe ſhall be charged with Rate, Duty, or Tax.

And every Outhouſe, Office, or Edifice appertaining or belonging to any Dwelling Houſe, ſhall be deemed and taken to be Part of ſuch Dwelling Houſe; and all Windows or Lights in ſuch Outhouſe, Office, or Edifice, ſhall be reckoned and included in the Number of Windows reſpectively, in reſpect of which ſuch Dwelling Houſe ſhall be charged with the Rate, Duty, or Tax.

In all Caſes where there ſhall be an internal Communication between any Two or more Houſes adjoining each other, ſo as that the ſame ſhall be occupied by One Perſon, and his or her Family, Inmates, or Lodgers, the Rates, Duties, and Taxes in reſpect of Windows or Lights ſhall be rated as if ſuch Houſes, with the Appurtenances as aforeſaid to each, were One Houſe.

When a Partition or Diviſion in any Window or Light, or between Two or more Windows or Lights fixed in any one Frame ſhall be of the Breadth or Space of Twelve Inches or more, the Window or Light on each Side of ſuch Partition or Diviſion ſhall be deemed as a diſtinct Window or Light, and ſhall be rated accordingly: Provided always, that every Window in a Frame, which is or ſhall be extended into a greater Number of Rooms, Apartments, Landings, or Lobbies than One, ſhall be reckoned and charged for ſo many ſeparate Windows as there are Rooms, Apartments, Landings, or Lobbies into which the ſame ſhall be extended.

Schedule (B.)—*continued.*

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 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.

Any Dwelling Houſe which after the Twenty-ſeventh Day of May One thouſand eight hundred and eight, and before the paſſing of this Act, ſhall have been built on and held together with any Farm in Ireland, containing not leſs than Ten Acres Iriſh Plantation Meaſure, and in the Whole of which Dwelling Houſe with every Outhouſe, Office, or Edifice appertaining thereto, there ſhall not have been nor ſhall be more than Four Fire Hearths, or Stoves or other Places for Firing, ſhall be exempted from any Duty in reſpect of Windows or Lights from the Time when ſuch Dwelling Houſe ſhall have been firſt occupied, until the Fifth Day of January next after the End of Seven Years from the Time of ſuch firſt Occupation: Provided, that ſuch Dwelling Houſe ſhall have been and ſhall be occupied together with ſuch Farm; and in caſe ſuch Houſe ſhall not be ſo occupied therewith, the ſaid Dwelling Houſe, with any Outhouſe, Office, or Edifice, appertaining thereto, and the Occupier thereof, ſhall be chargeable with Rates, Duties, and Taxes, in reſpect of Windows or Lights therein reſpectively, on and from the Sixth Day of January in the Year in which ſuch Dwelling Houſe ſhall ceaſe to be occupied with ſuch Farm, and from thence forward ſhall not be entitled to any ſuch Exemption.

Where any Houſe or Addition to an Houſe newly built, ſhall be uſed or inhabited in part only, the Remainder thereof being unfit for Uſe or Habitation, the Windows or Lights therein to be charged only for and in reſpect of the Parts thereof that ſhall be uſed or inhabited.

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, and not being provided by the Perſon ſetting or letting ſuch Lodging with Diet or other Accommodation, 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, Houſe provided for the Reception and Relief of poor Perſons, Charity School, Gaol, Priſon, Seſſions Houſe, Hall, Office, or Public Building whatſoever in Ireland, ſhall not be charged 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

Schedule (B.)—*continued.*

occupied by any Officer, Maſter, Miſtreſs, or Superintendant of or belonging to or employed in the ſame, or by any Servant of ſuch Officer or Perſon as aforeſaid; 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 Servants ſuch Rooms or Apartments are or ſhall be inhabited, ſhall be chargeable with and liable to pay the ſaid Taxes as Occupiers of Houſes are by Law chargeable with and liable to pay the ſame.

Where any Window in any Dwelling Houſe ſhall be occupied with or uſed for a Loom which ſhall be ſtanding at ſuch Window, and really uſed in Weaving, no Duty ſhall be charged in reſpect of ſuch Window.

Any Dwelling Houſe wholly occupied during the Whole of any Year from the Fifth Day of January in ſuch Year to the Fifth Day of January in the Year following, 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; provided that if the Tax ſhall have been paid according to the ſaid Rate of One Shilling for each Window, and that ſuch Houſe ſhall ceaſe to be ſo occupied and kept as aforeſaid, within the Year for which ſuch Tax ſhall have been paid, Credit ſhall be given for the Sum ſo paid out of the Charge to which ſuch Houſe ſhall become liable in conſequence of having ſo ceaſed to be occupied and kept as above mentioned.

SCHEDULE (C.)

MALE SERVANTS.

A SCHEDULE of the Rates, Duties, and Taxes payable annually, for or in reſpect of every Male Servant retained or employed by any Perſon or Perſons.

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

Schedule (C.)—*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 let to Hire with any Carriage or Horſes, the Tax on ſuch Servant ſo hired ſhall be charged and chargeable on the Perſon who ſo hired ſuch Servant and let him to hire with any Carriage and Horſes as aforeſaid.

EXEMPTIONS.

Any Servant 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.

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 (D.)

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 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 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 (E.)

CARRIAGES.

A SCHEDULE of the Duties payable Annually for or in reſpect of 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 - - - - - -	13 0 0
3 - - - - - -	14 0 0
4 - - - - - -	15 0 0
5 - - - - - -	15 15 0
6 - - - - - -	16 8 0
7 - - - - - -	17 0 0
8 - - - - - -	17 12 0
9 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, Gelding, or Mules - - -	9 0 0
And for every additional Body ſucceſſively uſed on the ſame Carriage, or Number of Wheels, the further annual Sum of - - - - - -	3 3 0
For every Car or Carriage fitted up for carrying Perſons, commonly known by the Name of an Outſide Jaunting Car, with not more than Two Wheels, and drawn only by One Horſe, Mare, Gelding, or Mule;	
If kept by any Perſon not keeping any other Carriage liable to Duty under this Act, the annual Sum of -	3 3 0
If any ſuch Jaunting Car ſhall be kept by any Perſon keeping any other Carriage liable to Duty under this Act, then the annual Sum of - - -	6 10 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, or other Carriage of the like kind, with Four Wheels; and for every Calaſh, Chaiſe Marine, Chaiſe, Curricle, Chair, or Jaunting Car, or Pleaſure Car, with leſs than Four Wheels, or other Carriages of the like kind;

Schedule (E.)—*continued.*

Kind; and for any Number of ſuch Carriages reſpectively, which any Perſon ſhall have or keep at any Time as Owner thereof, between the Fifth Day of January in any Year, and the Fifth Day of January following, and which Rates, Duties, and Taxes ſhall be reſpectively paid by the Perſon or Perſons having or keeping any ſuch Carriage, 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.

Any Perſon who ſhall have in his or her Poſſeſſion, Care, or Keeping any Carriage whatever, chargeable with any Rate, Duty, or Tax, the Rate, Duty, or Tax on which ſhall not have been charged on or paid by the Owner of ſuch Carriage, ſhall and may be chargeable and charged with, and if ſo charged ſhall pay the Rate, Duty, and Tax payable for ſuch Carriage in the ſame Manner as ſuch Owner is or ought to be charged or chargeable for the ſame; and it ſhall and may be lawful to collect and levy ſuch Rates, Duties, and Taxes of and from every ſuch Perſon, in the ſame Manner, and with the like Powers and Authorities, as it would be lawful to collect and levy ſuch Rates, Duties, and Taxes of and from the Owner of ſuch Carriage if the ſame was in the Poſſeſſion of ſuch Owners, and that Proof of the Payment of the Rate, Duty, or Tax for and in reſpect of ſuch Carriage by the Owner thereof, ſhall be on the Perſon who ſhall keep or have the ſame in his or her Poſſeſſion, and not on the Officer; and the Perſon ſo paying the ſame for or on Behalf of the Owner as aforeſaid, ſhall have a Lien on the ſaid Carriage for the Amount of the Sum which ſhall have been ſo paid for or on Behalf of ſuch Owner.

EXEMPTIONS and ABATEMENTS.

Stage Coaches, Hackney Coaches, Hackney Chaiſes, and other Hackney Carriages, Coaches, Chaiſes, and other Carriages kept for Hire by any Innkeeper or Perſon letting out Horſes to travel Poſt or by the Mile; and ſuch Carriage kept for no other Purpoſe but to be let for Hire to travel Poſt or by the Mile, and having the Owner's Name viſibly and legibly painted on the Outſide of the Door Pannel or Shafts of the ſame, as the Caſe may be.

Carriages kept for Sale by the Makers thereof until the ſame ſhall have been ſold or uſed; any Perſon who is or ſhall be duly licenſed to carry on the Trade of a Coachmaker or Maker of Carriages, and any Perſon who is or ſhall be duly licenſed to carry on the Trade of ſelling Carriages by Auction or on Commiſſion, ſhall not be chargeable with the Rate, Duty, or Tax for or in reſpect of any Carriage in the Cuſtody or Poſſeſſion of ſuch Coachmaker or Maker or Seller of Carriages reſpectively bonâ fide for Sale; nor ſhall the Owner or Proprietor of any ſuch Carriage be chargeable; provided that every ſuch Carriage ſhall have been actually delivered into the Manufactory or Premiſes of ſuch Coachmaker or Maker or Seller of Carriages, on or before the Fifth Day of January in any Year, and ſhall have from thence continually remained therein; and that ſuch Coachmaker, or Maker or Seller of Carriages, as the Caſe may be, ſhall make

Schedule (E.)—*continued.*

and ſubſcribe an Affidavit, or if a Quaker, a ſolemn Affirmation, before the Collector or other Officer in charge of the Collection of the Diſtrict, or Inſpector of Taxes in which ſuch Carriage ſhall be ſo kept for Sale, which Affidavit or Affirmation ſuch Collector or other Officer as aforeſaid or Inſpector is hereby authorized and empowered to adminiſter, ſetting forth the Name and Surname and Place of Abode of the Owner or Proprietor of ſuch Carriage, and the Kind or Deſcription thereof, and that ſuch Carriage was really and actually delivered into the Cuſtody or Poſſeſſion of ſuch Coachmaker, or Maker or Seller of Carriages, at ſaid Place for Sale, on or before the Fifth Day of January in the Year in which ſuch Affidavit or Affirmation ſhall be made, ſtating the Day of ſuch Delivery, and that the ſaid Carriage was not to the Knowledge or Belief of ſuch Coachmaker, or Maker or Seller of Carriages, in any Manner uſed from the Day of ſuch Delivery of the ſame to the Time of making ſuch Affidavit or Affirmation; and that it ſhall and may be lawful for any ſuch Officer or other Perſon authorized as aforeſaid, and he is hereby empowered to require every ſuch Coachmaker, or Maker or Seller of Carriages, to make from Time to Time in the Courſe of the Year, an Affidavit or Affirmation, as the Caſe may be, to the like Effect; and if any ſuch Coachmaker, or Maker or Seller of Carriages, ſhall refuſe or neglect ſo to do, within Six Days next after being ſo required, every ſuch Coachmaker, or Maker or Seller of Carriages, ſhall be chargeable and charged with, and ſhall pay the Rate, Duty, or Tax, for each and every Carriage in reſpect whereof there ſhall be a Default in making ſuch Affidavit or Affirmation.

Whenever any Perſon who ſhall have paid the Duty or Tax on any Carriage kept by ſuch Perſon, ſhall part with ſuch Carriage in the Courſe of any Year, and ſhall in lieu thereof receive and keep any other Carriage of the like Kind or Deſcription, or any Carriage chargeable with a lower Rate, Duty, or Tax, than ſuch Perſon had paid for the Carriage he or ſhe had to part with, ſuch Perſon ſhall not be chargeable with the Rate, Duty, or Tax in reſpect of ſuch ſecond Carriage ſo received in lieu of ſuch former one, for the Year ending the Fifth Day of January next after the receiving of ſuch Second Carriage, any Thing in the Act to which the Schedule is annexed, or any other Act or Acts to the contrary notwithſtanding.

Provided that ſuch Perſon ſhall not at one and the ſame Time have had or kept ſuch Two Carriages, ſuch Fact to be verified by the Oath, or if a Quaker, by a ſolemn Affirmation of ſuch Perſon, to be made before the Collector or other Officer in charge of the Collection of the Diſtrict, or any Sub-Commiſſioner or Inſpector of Taxes in ſuch Diſtrict wherein ſuch Perſon ſhall reſide, which Affidavit or Affirmation ſuch Officers reſpectively are hereby authorized, empowered, and required to adminiſter; provided that in every ſuch Affidavit or Affirmation, the Perſon making the ſame ſhall ſtate the Day of the Month and Year in which he or ſhe parted with ſuch Carriage, and the Name, Addition, and Place of Abode of the Perſon to whom ſuch Carriage ſhall have been ſo parted with, and alſo the Day of the Month and Year when he or ſhe received ſuch Second or other Carriage.

SCHEDULE (F.)

A SCHEDULE of the Rates, Duties, and Taxes on Carriages chargeable on and payable by the Makers and Sellers thereof.

	£	s.	d.
For and upon every Carriage chargeable with any Rate, Duty, or Tax, which any Coachmaker or Maker of Carriages ſhall make, build, or conſtruct for Sale, the ſeveral and reſpective Sums following; that is to ſay,			
For every ſuch Carriage with Four Wheels, the Sum of -	1	0	0
For every ſuch Carriage with leſs than Four Wheels the Sum of - - - - - - -	0	10	0
To be paid by the Coach Maker or Maker thereof.			
For every Carriage chargeable with any Rate, Duty, or Tax, which ſhall be ſold by any Perſon in Ireland by Auction or on Commiſſion, the ſeveral and reſpective Sums following; that is to ſay,			
For every ſuch Carriage with Four Wheels, the Sum of -	1	0	0
For every ſuch Carriage with leſs than Four Wheels, the Sum of - - - - - - -	0	10	0

To be paid by the Auctioneer or Perſon ſelling the ſame, over and above all other Duties on ſuch Sale.

For the Rules for charging the above Duties, ſee the Act to which this Schedule is annexed.

SCHEDULE

SCHEDULE (G.)

HORSES.

A SCHEDULE of the Rates, Duties, and Taxes, payable Annually for and in reſpect of all Horſes, Mares, and Geldings kept by any Perſon or Perſons, for the Purpoſe of Riding, or 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 - - - - - -	5 4 6
4 - - - - - -	5 10 0
5 - - - - - -	5 11 6
6 - - - - - -	5 16 0
7 - - - - - -	5 19 6
8 - - - - - -	5 19 6
9 - - - - - -	6 1 6
10 - - - - - -	6 7 0
11 - - - - - -	6 7 0
12 - - - - - -	6 7 0
13 - - - - - -	6 7 6
14 - - - - - -	6 7 6
15 - - - - - -	6 7 6
16 - - - - - -	6 7 6
17 - - - - - -	6 8 0
18 - - - - - -	6 9 0
19 - - - - - -	6 10 0
20 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 as the Owner thereof at any Time between the Fifth Day of January in any Year, and the Fifth Day of January in the Year following, for the Purpoſe of Riding, or for the Purpoſe of drawing any Carriage whatſoever chargeable with Duty; which Duties ſhall be paid by the Perſon or Perſons ſo having or keeping ſuch Horſe, Mare, or Gelding except as after mentioned.

Any Perſon who ſhall have in his or her Poſſeſſion, Care, or Keeping any Horſe, Mare, or Gelding whatſoever chargeable with any Rate, Duty, or Tax, the Rates, Duties, or Taxes on which ſhall not have been charged on or paid by the Owner of ſuch Horſe, Mare, or Gelding, ſhall or may be chargeable and charged with, and if ſo charged ſhall pay the Rate, Duty, and Tax payable for ſuch Horſe, Mare, or Gelding, in

Schedule (G.)—*continued.*

the ſame Manner as ſuch Owner is or ought to be charged or chargeable for the ſame; and it ſhall and may be lawful to collect and levy ſuch Rates, Duties, and Taxes of and from every ſuch Perſon in the ſame Manner and with the like Powers and Authorities as it would be lawful to collect and levy ſuch Rates, Duties, and Taxes of and from the Owner of ſuch Horſe, Mare, or Gelding, if the ſame was in the Poſſeſſion of ſuch Owner; and that Proof of the Payment of the Rate, Duty, or Tax for and in reſpect of ſuch Horſe, Mare, or Gelding by the Owner thereof, ſhall lie in the Perſon who ſhall keep or have the ſame in his or her Poſſeſſion, and not on the Officer; and the Perſon ſo paying the ſame for or on Behalf of the Owner as aforeſaid, ſhall have a Lien on the ſaid Horſe, Mare, or Gelding, for the Amount of the Sum which ſhall have been ſo paid, for or on Behalf of ſuch Owner.

EXEMPTIONS.

Race Horſes charged in Schedule (H.)

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

Any Horſe, Mare, or Gelding 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 when 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 and 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 by any Perſon occupying a Farm 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, ſuch Perſons reſpectively not having or keeping any other Horſe, Mare, or Gelding, for Riding, or for driving any Carriage chargeable with any Duty under Act.

One Horſe, Mare, or Gelding, uſed by any Perſon enrolled or to be enrolled, and ſerving in any Troop of Yeoman Cavalry in Ireland, who ſhall have attended on Horſeback One Half at 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 (H.)

RACE HORSES.

A SCHEDULE of the Rate, Duty, and Tax payable Annually for and in reſpect of Race Horſes.

	£. s. d.
For every Horſe, Mare, or Gelding bonâ fide kept for the Purpoſe only 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

Any Perſon who ſhall have in his Poſſeſſion, Care, or Keeping any ſuch Race Horſe, the Rate, Duty, or Tax on which ſhall not have been charged on or paid by the Owner of ſuch Race Horſe, ſhall or may be chargeable and charged with, and if ſo charged ſhall pay the Rate, Duty, and Tax payable for ſuch Race Horſe, in the ſame Manner as ſuch Owner is or ought to be charged or chargeable for the ſame; and it ſhall and may be lawful to collect and levy ſuch Rates, Duties, and Taxes of and from every ſuch Perſon, in the ſame Manner, and with the like Powers and Authorities, as it would be lawful to collect and levy ſuch Rates, Duties, and Taxes of and from the Owner of ſuch Race Horſe, if the ſame was in the Poſſeſſion of ſuch Owner; and that Proof of the Payment of the Rate, Duty, or Tax, for and in reſpect of ſuch Race Horſe, by the Owner thereof, ſhall lie on the Perſon who ſhall keep or have the ſame in his or her Poſſeſſion, and not on the Officer; and the Perſon ſo paying the ſame for or on Behalf of the Owner as aforeſaid, ſhall have a Lien on the ſaid Race Horſe for the Amount of the Sum that ſhall have been ſo paid by him or her.

SCHEDULE (I.)

SERVANTS let to Hire.

A SCHEDULE of the Duties payable Annually for and in reſpect of 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 - - -	2 10 0
For every Carriage with Four Wheels, kept by any Coachmaker 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

Schedule (I.)—*continued.*

	£	s.	d.
For every Carriage with Four Wheels, kept by any Poſtmaſter, Inn Keeper, 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 and ABATEMENTS.

All Stage Coaches, Hackney Coaches, Hackney Chaiſes, and Coaches and other Carriages kept for Hire by any Perſon letting out Horſes to travel Poſt 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.

Any Perſon who ſhall employ or keep, or have in his Poſſeſſion, any Carriage with Four Wheels for the Purpoſe of letting the ſame to Hire, for which for travelling Poſt by the Mile and not by the Stage, nor by the Day, nor otherwiſe than by the Mile, the Duties of Twelve Pounds or Ten Pounds Ten Shillings above mentioned, ſhall have been reſpectively paid for the Year ending Fifth January One thouſand eight hundred and ſeventeen, or for any ſubſequent Year, and who ſhall produce to the Commiſſioners of Inland Exciſe and Taxes, a Receipt or Receipts from the proper Officer of the Police in Dublin, for the Amount of the Local Taxes impoſed in Dublin on ſuch Carriage for the Whole of ſuch Year, ſhall be entitled to an Allowance or Repayment of Seven Pounds out of the above Duties of Twelve Pounds, or Ten Pounds Ten Shillings reſpectively; and ~~ſuch Allowance or Repayment of the ſaid Sum of Seven Pounds ſhall be~~ made to ſuch Perſon under the Orders and Directions of the ſaid Commiſſioners of Inland Exciſe and Taxes accordingly.

SCHEDULE (K.)

DOGS.

A SCHEDULE of the Duties payable annually for or in respect of 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, or Setting Dog, Spaniel, Terrier, or Lurcher, where only one such Dog is kept	0	15	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

Any Person who shall have in his Possession, Care, or Keeping, any Dog whatever chargeable with any Rate, Duty, or Tax, the Rate, Duty, or Tax on which shall not have been charged on or paid by the Owner of such Dogs, shall or may be chargeable and charged with, and if so charged shall pay the Rate, Duty, and Tax payable for such Dog, in the same Manner as such Owner is or ought to be charged or chargeable for the same; and it shall and may be lawful to collect and levy such Rates, Duties, and Taxes, of and from every such Person, in the same Manner and with the like Powers and Authorities as it would be lawful to collect and levy such Rates, Duties, and Taxes, of and from the Owner of such Dog, if the same was in the Possession of such Owner; and that Proof of the Payment of the Rate, Duty, or Tax, for and in respect of such Dog, by the Owner thereof, shall lie on the Person who shall keep or have the same in his or her Possession, and not on the Officer; and the Person so paying the same, for or on Behalf of the Owner as aforesaid, shall have a Lien on the said Dog for the Amount of the Sum that shall have been so paid for or on Behalf of such Owner.

EXEMPTIONS.

Any Dog or Whelp under 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.

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