ANNO QUINQUAGESIMO SEXTO

# GEORGII III. REGIS.

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## C A P. LXVI.

### An Act for reducing the Duties payable on Horſes, uſed for the Purpoſes therein mentioned, for Two Years; and for repealing the Acts granting Allowances in reſpect of Children. [22d *June* 1816.]

WHEREAS it is expedient, for the Purpoſe of granting temporary Relief to Perſons occupying ſmall Farms, that the Duties of Aſſeſſed Taxes now chargeable under certain Acts paſſed in the Forty-eighth and Fifty-ſecond Years of the Reign of His preſent 48 G. 3. c. 55. Majeſty, in reſpect of Horſes *bonâ fide* kept for the Purpoſes of Huſbandry, 52 G. 3. c. 93. ſhould be reduced, as herein-after provided, for a Time to be limited; May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Fifth Day of *April* One thouſand eight hundred and ſixteen for the Term of Two Years then next following, the Duties impoſed and chargeable under and by virtue of the ſaid ſeveral Acts, ſo far as the ſame relate to the Duties payable for and in reſpect of Horſes kept

Diſcontinuing certain Duties, and impoſing others on a reduced Scale.

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for the Purpoſe of Huſbandry, by any Perſon or Perſons of the Deſcription, or occupying any Farm or Eſtate of the Deſcription and Value hereinafter mentioned, ſhall be diſcontinued and ſuſpended; and that from and after the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, during the Continuance of this Act, there ſhall be ſubſtituted, charged, and paid to His Majeſty, His Heirs and Succeſſors, the Rates and Duties following, (that is to ſay), On any Perſon occupying a Farm as Tenant at Rack-rent, the Rent of which ſhall be leſs than Two hundred Pounds a Year, and making a Livelihood ſolely thereby, or any Perſon occupying any Eſtate on any other Tenure than as Tenant at Rack-rent ſolely, or ſuch Eſtate together with a Farm at Rack-rent, the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack-rent of Two hundred Pounds a Year (reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack-rent, as equivalent to double the Amount of the like Farm at the Rack-rent) and making a Livelihood ſolely by ſuch his own Eſtate, or by ſuch Eſtate and Farm jointly, for every Horſe, Mare, or Gelding, being of the Height of Thirteen Hands or more, of Four Inches to each Hand, *bonâ fide* kept and uſed ſolely for the Purpoſes of Huſbandry, there ſhall be charged the annual Sums herein-after mentioned; (that is to ſay), in reſpect of ſuch Eſtate or Farm eſtimated as aforeſaid to be under the Value of Seventy Pounds *per Annum*, the Sum of Three Shillings for each ſuch Horſe, Mare, or Gelding; in reſpect of ſuch Eſtate or Farm eſtimated as aforeſaid, to be of the Value of Seventy Pounds and under One hundred Pounds *per Annum*, the Sum of Five Shillings for each ſuch Horſe, Mare, or Gelding; and in reſpect of ſuch Eſtate or Farm eſtimated as aforeſaid to be of the Value of One hundred Pounds, and under the Value of One hundred and fifty Pounds *per Annum*, the Sum of Seven Shillings and Sixpence for each ſuch Horſe, Mare, or Gelding; and in reſpect of ſuch Eſtate or Farm eſtimated as aforeſaid to be of the Value of One hundred and fifty Pounds, and under the Value of Two hundred Pounds *per Annum*, the Sum of Ten Shillings and Sixpence for each ſuch Horſe, Mare, or Gelding: Provided always, that nothing herein-before contained ſhall be conſtrued to preclude any Occupier of Lands before deſcribed from the Benefit of ſuch reduced Aſſeſſment as aforeſaid by reaſon that he or ſhe may have an Annual Income not exceeding the Value of Ten Pounds Sterling, ariſing from any other Source than as before mentioned, unleſs ſuch Annual Income, or ſome Part thereof, ſhall ariſe by lending or letting the Horſes, Mares, or Geldings, in reſpect of which ſuch reduced Aſſeſſment ſhall be made, to Hire, or by uſing the ſame in any Trade or Employment for Profit: Provided alſo, that any Tenant quitting the Occupation of his or her Farm at or after *Midſummer* in any Year may appeal to the Commiſſioners for executing this Act, and on Proof to their Satisfaction that he or ſhe ſhall have ceaſed to keep or uſe any Horſes, Mares, or Geldings by him or her uſed in the Cultivation of the ſaid Farm from the Time of his or her quitting the ſaid Farm, ſhall be entitled to be relieved and diſcharged from one Moiety of the Annual Aſſeſſment payable in reſpect of the ſaid Horſes, Mares, or Geldings in the Year ſubſequent to the Time of his or her ſo quitting the ſaid Farm.

Duties.



II. And

II. And be it further enacted, That from and after the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, during the Continuance of this Act, any Perſon occupying a Farm at Rack-rent, the Rent of which ſhall be leſs than Fifty Pounds a Year, and making a Livelihood principally thereby, or occupying any Eſtate as the Owner thereof, or on any other Tenure than as Tenant at Rack-rent, or ſuch other Eſtate, together with a Farm at Rack-rent, the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack-rent of Fifty Pounds a Year, reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack-rent, as equivalent to Double the Amount of the like Farm at Rack-rent, and making a Livelihood principally thereby, and likewiſe a Profit by any Trade or Employment, for every ſuch Horſe, Mare, or Gelding, as in this Act is mentioned, *bonâ fide* uſed for the Purpoſes of ſuch Occupation, and of ſuch Trade or Employment, jointly, or either of them ſeparately, ſhall be charged for each ſuch Horſe, Mare, or Gelding, the annual Sum of Three Shillings. Duty on Horſes uſed on ſmall Farms and Trade jointly:

III. And be it further enacted, That from and after the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, during the Period limited by this Act, the Duties chargeable on Horſes, Mares, or Geldings uſed for the Purpoſes of Riding, ſhall alſo be diſcontinued in reſpect of Horſes, Mares, and Geldings uſed by common Carriers, their Waggoners or Drivers, in the Manner herein-after mentioned; and that from and after the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, during the Period limited by this Act, there ſhall be charged and paid for every Horſe, Mare, or Gelding, not exceeding the Height of Thirteen Hands, which ſhall be uſed by any common Carrier, or his or her Waggoner or Driver, in or for the drawing of any Waggon, or to accompany the ſame, although the Carrier, Waggoner, or Driver having the Care of ſuch Waggon, ſhall ride on ſuch Horſe, Mare, or Gelding while driving the ſaid Waggon, the annual Sum of One Pound and One Shilling. Waggoners Horſes.

IV. And be it further enacted, That any Perſon chargeable to the ſaid reduced Duties, according to the true Intent of this Act, ſhall alſo, during the continuance of this Act, be exempted from the Duties payable under the ſaid ſeveral Acts, in reſpect of One Horſe, Mare, or Gelding, *bonâ fide* kept and uſually employed for the Purpoſes of Huſbandry on his ſaid Eſtate or Farm, although the ſame may be uſed occaſionally for the Purpoſe of riding thereon. A Horſe employed in Huſbandry occaſionally uſed for Riding, exempted.

V. And be it further enacted, That every Perſon ſeeking his or her Livelihood by the Carriage or Conveyance of Coal, Wood, Peat, or Turf, for Conſumption as Fuel in private Houſes, and not having any other Employment, nor any Eſtate which ſhall yield an Annual Income of Ten Pounds or upwards, and keeping not more than Four Horſes, Mares, or Geldings, ſhall, from and after the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, during the Period limited by this Act, be wholly exempted from Duty for the ſaid Four Horſes, Mares, or Geldings, provided that the ſaid Horſes, Mares, or Geldings ſhall truly and without Fraud Certain Horſes employed in carrying Fuel exempted.

Fraud be wholly uſed for the Purpoſes aforeſaid, and no other; and provided that ſuch Coal, Peat, or Turf be loaded on the Backs of ſuch Horſes, Mares, or Geldings, or in a Cart or Carts, each whereof ſhall be drawn ſingly by One ſuch Horſe, Mare, or Gelding, and no more.

Duty on Mules carrying Ore, &c. and

VI. And be it further enacted, That from and after the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, during the Period limited by this Act, every Perſon ſeeking his or her Livelihood by the Carriage or Conveyance of Ore, Slate, or Stone, or Coal or Culm, to or from the Mine or Pit, and keeping any Mule or Mules, being reſpectively under the Height of Thirteen Hands, for ſuch Purpoſes, ſhall be charged for each ſuch Mule the Annual Sum of Three Shillings, provided that ſuch Coal, Culm, Ore, Slate, or Stone, be loaded on the Backs of ſuch Mules, and not otherwiſe.

on certain Mares kept for Breeding.

VII. And be it further enacted, That from and after the ſaid Fifth Day of *April* One thouſand eight hundred and ſixteen, during the Period limited by this Act, for all Mares which have been or ſhall be uſed wholly for the Purpoſes of Huſbandry, and which at any Time during the Continuance of this Act ſhall be kept for Breeding, there ſhall be charged the like Duties, and no other, as would have been chargeable in reſpect of the ſame Mares if they had continued to be uſed for the ſaid Purpoſes of Huſbandry.

Duties how to be levied.

VIII. And be it further enacted, That the ſeveral Duties hereby ſubſtituted for and charged in lieu of the ſaid Duties chargeable under the ſaid ſeveral Acts, ſhall, during the Continuance of this Act, be aſſeſſed, charged, raiſed, levied, collected, and applied, under the Rules, Regulations, Proviſions, Directions, and Exemptions, contained in the ſeveral Acts in force at and immediately before the paſſing of this Act, relating to the Duties of Aſſeſſed Taxes, and in like Manner as the ſeveral Duties thereby granted, and by this Act diſcontinued and ſuſpended, are thereby directed to be charged, raiſed, levied, collected and applied, except as herein is otherwiſe provided; and the ſaid Duties hereby ſubſtituted for and charged in lieu of the ſaid Duties chargeable under the ſaid ſeveral Acts, ſhall be conſolidated with and deemed a Part of the ſaid other Duties of Aſſeſſed Taxes to all Intents and Purpoſes as if the ſaid Duties hereby impoſed had been granted under the ſaid ſeveral Acts.

Rates to be carried to the Conſolidated Fund.

IX. And be it further enacted, That all the Monies ariſing by the Duties hereby impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid, together with the ſaid other Duties, into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, to the Account of Aſſeſſed Taxes, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

55G.3.c.185.

X. And whereas by an Act paſſed in the Fifty-fifth Year of His Majeſty's Reign, intituled *An Act for repealing the Stamp Office Duties on Advertiſements, Almanacks, Newſpapers, Gold and Silver Plate, Stage Coaches, and*

*Licences for keeping Stage Coaches, now payable in* Great Britain, *and for granting new Duties in lieu thereof*, it was enacted, that from and after the Twenty-fifth Day of *March* One thouſand eight hundred and ſixteen, all ſuch Parts of any Act or Acts of Parliament as authorized the Commiſſioners of Hackney Coaches to licenſe any Hackney Coaches to be uſed as Stage Coaches, and as exempted the Owners of Hackney Coaches already ſo licenſed, from taking out Licences from the Commiſſioners of Stamps and from the Payment of the Mileage Duties on Stage Coaches, ſhould be repealed, and that the Owners of Hackney Coaches then employed as Stage Coaches ſhould be liable to take out Licences from the Commiſſioners of Stamps, and be ſubject to ſuch and the ſame Duties as the Owners of any other Stage Coaches: And whereas the Owners of Hackney Coaches were, before the ſaid Act, exempted from certain Aſſeſſed Taxes in reſpect thereof, which Exemption ceaſed from the ſaid Twenty-fifth Day of *March*; and it is expedient that they ſhould not be charged with ſuch Aſſeſſed Taxes in reſpect of the Period between the ſaid Twenty-fifth Day of *March* and the Sixth Day of *April* following; be it therefore further enacted, That all Owners of Hackney Coaches uſed as Stage Coaches, who have taken out Licences for the ſame from the Commiſſioners of Stamps, ſhall not be charged or chargeable in the current Year ending on the Fifth Day of *April* One thouſand eight hundred and ſeventeen, with any Aſſeſſed Tax or Taxes from which they were exempted prior to the paſſing of the ſaid Act, on account of their having kept and uſed their ſaid Coaches as Stage Coaches in the Interval between the Twenty-fifth Day of *March* and the Sixth Day of *April* One thouſand eight hundred and ſixteen, and that they ſhall be freed and diſcharged from the Obligation, impoſed by the Acts relating to the Aſſeſſed Taxes, of delivering to the Aſſeſſors thereof Liſts or Notices of their ſaid Coaches as having been kept and uſed by them as aforeſaid, prior to the Sixth Day of *April* One thouſand eight hundred and ſixteen, or any other Liſts or Notices of their keeping and uſing ſuch Coaches in the Manner aforeſaid, than they would have been obliged to do in caſe they had begun to keep and uſe the ſame on the Day after the paſſing of this Act; and that they ſhall be indemnified from all Penalties (if any) which they may have incurred in conſequence of their not having delivered any ſuch Liſts or Notices as aforeſaid prior to the paſſing of this Act.

Hackney Coaches, licenſed as Stage Coaches, exempted from Duty of Aſſeſſed Taxes for the Current Year.

XI. And be it further enacted, That from and after the paſſing of this Act, a certain Act paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty, intituled *An Act to grant certain Allowances out of the Duties under the Management of the Commiſſioners for the Affairs of Taxes, to Perſons in reſpect of the Number of their Children*; and alſo a certain other Act paſſed in the Fifty-ſecond Year of the Reign of His preſent Majeſty, intituled *An Act for regulating the Allowances granted out of the Duties of Aſſeſſed Taxes to Perſons in reſpect of the Number of their Children, by an Act paſſed in the Forty-ſixth Year of His preſent Majeſty, and for extending the Limitation mentioned in the ſaid Act in proportion to the Increaſe of the ſaid Duties*, ſhall be and the ſame are hereby reſpectively repealed.

46 G. 3. c. 84.

52 G. 3. c. 147. granting Allowances of Duty in reſpect of Children repealed.

Act may be altered this Seſſion.

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

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