

ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. XVII.

An Act for charging certain Duties on Four-wheeled Carriages conſtructed and drawn in the Manner therein deſcribed. [8th *May* 1818.]

WHEREAS it is expedient to reduce the Duties payable on Four-wheel Carriages conſtructed and drawn in Manner herein mentioned, 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 *April* One thouſand eight hundred and eighteen, the Duties impoſed on Four-wheel Carriages of the Deſcription herein mentioned, and not drawn by any Horſes, Mares, or Geldings, or Mules, ſhall ceaſe and determine; and that from and after the ſaid Fifth Day of *April* One thouſand eight hundred and eighteen, there ſhall be ſubſtituted, charged, and paid to His Majeſty, His Heirs and Succeſſors, the Rates and Duties following; *videlicet*,

Inſtead of the Duties now payable on Four Wheel Carriages of a certain Deſcription, and not drawn by Horſes, &c. the following ſhall be paid.

For every Carriage having Four Wheels of leſs Diameter than Thirty Inches each, which in every reſpect ſhall be built, conſtructed, marked, and deſcribed as a Taxed Cart according to the Regulations preſcribed by Law for Taxed Carts, except as to the Number of Wheels as before mentioned, and which ſhall be drawn by any One Poney or Mule not exceeding Twelve Hands in Height, or by an Ox or Aſs, and of which Carriage the original Price ſhall not have exceeded, or the Value ſhall not at any Time exceed, the Sum of Fifteen Pounds Sterling, and which ſhall not be conſtructed with a Spring or Springs of any Materials whatever,

Duties.

whatever, there ſhall be charged the annual Sum of One Pound and Nine Shillings; and if ſuch Carriage ſhall be conſtructed with a Spring or Springs of any Materials whatever, except of Iron, Steel, or any other metallic Subſtance, either wholly or in part, there ſhall be charged the annual Sum of Two Pounds and Fifteen Shillings:

For every Carriage having Four Wheels of leſs Diameter than Thirty Inches each, conſtructed, marked, or deſcribed in any Manner different from a Taxed Cart, or contrary to the Regulations preſcribed by Law for Taxed Carts, except as to the Number of Wheels as aforeſaid, or conſtructed with a Spring or Springs of Iron, Steel, or any other metallic Subſtance, or which ſhall be drawn by any Two or more Ponies or Mules not exceeding Twelve Hands in Height, or Oxen or Aſſes as aforeſaid, of which Carriage the original Price ſhall have exceeded, or the Value thereof ſhall at any Time exceed, the Sum of Fifteen Pounds Sterling, there ſhall be charged the reſpective Sums payable by Law on Carriages with leſs than Four Wheels, and according to the Number of Beaſts uſed in drawing the ſaid Carriages with Four ſuch Wheels as aforeſaid, and the additional Body or Bodies ſucceſſively uſed on the ſame Carriage or Number of Wheels:

Provided, that for every ſuch Carriage with Four Wheels not conſtructed according to the Directions of this Act, or conſtructed according to the ſaid Directions, but drawn in any Manner contrary to the ſaid Directions, there ſhall be charged the reſpective Sums payable by Law on Carriages with Four Wheels.

Duties how to be levied and paid.

II. And be it further enacted, That the ſeveral Duties on Carriages herein mentioned ſhall be aſſeſſed, raiſed, levied, paid, and accounted for under the Proviſions and Regulations of the ſeveral Acts in force at and immediately before the paſſing of this Act, in relation to the Duties of Aſſeſſed Taxes, and this Act ſhall be conſtrued in ſuch Manner and to the like Effect in all reſpects as if the ſaid Duties on Carriages were expreſsly directed to be charged, under and ſubject to the ſeveral Proviſions, Exemptions, and Penalties in the ſaid Acts contained, and as if the ſaid ſeveral Proviſions, Exemptions, and Penalties were expreſsly enacted in this Act; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things contained in ſuch Acts reſpectively, ſo far as the ſame are reſpectively applicable to the Duties on Carriages mentioned in this Act, ſhall ſeverally and reſpectively, in the Execution of this Act, be duly obſerved, practiſed, and put in Execution throughout *Great Britain*, as fully and effectually to all Intents and Purpoſes as if the ſame Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things were particularly and reſpectively repeated and re-enacted in the Body of this Act, and ſhall ſeverally be applied, conſtrued, deemed, and taken to belong to this Act, in like Manner as if the ſame had been enacted herein, and expreſsly applied to the ſaid Duties on Carriages herein mentioned.

Duties to be carried to the Conſolidated Fund.

III. And be it further enacted, That all the Monies ariſing by the Duties hereby impoſed, or by the Duties hereby conſolidated (the neceſſary Charges of raiſing and accounting for the ſame excepted), ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at

Weſtminſter, in One Sum, to the Account of Aſſeſſed Taxes, and ſhall be carried to and be made Part of the Conſolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

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

Act may be altered or repealed this Seſſion.

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