

ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. LIV.

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 thereon; and to provide for the Payment thereof to the Collectors of Excise; and for the more effectual accounting for the same. [1st *June* 1818.]

WHEREAS it is expedient to repeal the several Rates, Duties, and Taxes payable in *Ireland* in respect of Fire Hearths, Windows, Male Servants, and other Male Persons, Carriages, Horses, and Dogs, granted by an Act of Parliament made in the Fifty-sixth Year of His present Majesty's Reign, intituled *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,* and to grant other Rates, Duties, and Taxes in lieu thereof, and to provide for the 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, 56 G. 3. c. 57.

The Rates on Fire Hearths, Windows, &c. repealed, except Arrears, &c.

aſſembled, and by the Authority of the ſame, That from and after the Fifth Day of *January* One thouſand eight hundred and eighteen, the ſeveral Rates, Duties, and Taxes on Fire Hearths, Windows, Male Servants, and other Male Perſons, Carriages, Horſes, and Dogs, granted in and by the herein-before recited Act, and all Regulations and Directions contained in or made by the ſaid Act, ſhall ceaſe and determine, and ſhall be and the ſame are hereby repealed, except ſo far as the ſaid Act repeals any former Act or Acts, and except alſo ſo far as the ſaid recited Act relates to the charging, recovering, levying, paying, allowing, repaying, or accounting for any Rates, Duties, and Taxes, or Arrears thereof, due or incurred on or previous to the ſaid Fifth Day of *January* One thouſand eight hundred and eighteen, ſave as herein-after otherwiſe is provided for the Payment and Collection of the ſame, and alſo except ſo far as may concern or relate to the proſecuting, ſuing for, and recovering of any Fine, Penalty, or Forfeiture for any Offence againſt the ſaid Act, 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 eighteen, 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 eighteen, and before the paſſing of this Act, for, or in reſpect of, or relating to any ſuch Rates, Duties, and Taxes; and which ſaid Suits or Proceedings ſhall and may be proceeded on to Judgment and Execution to all Intents and Purpoſes as if the ſaid Act 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 eighteen, 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 for Firing, or Stoves, Windows, or Lights, Male Servants or other Male Perſons, Horſes, Mares, Geldings, Carriages, and Dogs ſpecified, deſcribed, and contained in the ſeveral Schedules marked A. B. C. D. E. F. G. H. and I. 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 impoſed for certain local Purpoſes in *Ireland* by any Act or Acts of Parliament.

Aſſeſſments and Proceedings thereon, ſince Jan. 5, 1818, 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 of 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 or other Perſon appointed by or acting under the Orders or Directions of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, in relation to the ſame, at any Time ſince the Fifth Day of *January* One thouſand eight hundred and eighteen, and before the paſſing of this Act, purſuant to the Regulations and Proviſions of the ſaid Act 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.

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 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 the United Kingdom of *Great Britain* and *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 Daytime 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 or belonging 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 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, Duties, and Taxes in reſpect of the Number of Fire Hearths and other Places 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, Out-houſe, 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 Proviſions 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,

If Admittance be not obtained, Officers to leave Notice.

Penalty on being refuſed Admittance, after ſuch Notice, 20l.

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, or Perſon deemed the Occupier thereof, ſhall forfeit the Sum of Twenty Pounds.

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

VI. Provided always, and be it further enacted, That the Occupier of every ſuch Houſe, or any Perſon who ſhall attend ſuch Officer or other Perſon authorized as aforeſaid upon ſuch Survey, may refuſe to permit ſuch Officer or other Perſon to be admitted into any Room or Apartment, except the ſame be a Kitchen or a Room in an Outhouſe, provided that ſuch Occupier or Perſon who ſhall ſo attend ſhall conſent 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 authorized 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: Provided always, that if it ſhall be aſcertained by ſuch Officer or other Perſon authorized as aforeſaid, without entering into ſuch Room or Apartment, that the ſame does not contain any Fire Hearth or Firing-place or Stove, or contains any leſs Number of Windows or Lights than Three, every ſuch Officer or other Perſon authorized as aforeſaid ſhall not charge ſuch Houſe with the Tax for any Fire-hearth or Firing-place or Stove for any ſuch Room or Apartment, nor with any Tax for any greater Number of Windows than ſhall be actually contained in any ſuch Room or Apartment, as the Caſe may require.

But, when it can be aſcertained, Charge ſhall only be made for the actual Number.

Occupiers of Houſes let in different Apartments, liable to the Rate.

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 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.

Rates may be levied on the Goods of the Occupier.

VIII. And be it further enacted, That the Rates, Duties, and Taxes on Fire Hearths, Firing-places and Stoves, and on Windows or Lights, 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 ſhall have been or ſhall be incurred; and that any Arrear of ſuch Rates,

Duties, and Taxes, not exceeding One Year's 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.

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

IX. 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, shall be charged Yearly and every Year 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 such 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 such Year shall be in or be made or opened in any such House, or in any such Outhouse, Office, or Edifice; and if any Person at any Time after the Fifth Day of *January* in any such Year, and in order to evade the Payment of the Duty with which the same are chargeable by Law, shall stop up or in any Manner 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, and shall be charged and assessed for the like Duty or Tax as if such Hearth or Window had not been stopped: Provided always, that the stopping up, covering, or concealing any Hearth, Fire-place, or Stove, or any Window or Light, shall in every Case be deemed to have taken place after such Sixth Day of *January*, unless the contrary shall be proved by the Party who shall be sued for such Penalty and Forfeiture.

Penalty on evading the Rate, by stopping up Fire-places or Windows.

What shall be deemed a stopping up of Fire-places or Windows.

X. And be it further enacted, That no Hearth, Fire-place, Stove, Window, or Light, shall be deemed to be stopped up, so as to be discharged from the Rates and Duties payable on the same from and after the Fifth Day of *January* next ensuing the Time of such stopping 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 wholly stopped up with the like Materials as the Wall or Roof adjoining thereto respectively is composed of.

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

XI. 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, once in every Year, or oftener if necessary, between the Fifth Day of *January* and the Fifth Day of *July* in every Year, to affix or cause to be affixed to 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 of Inland Excise and Taxes, 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 every Person residing in the said Parish or Place liable to the said Rates, Duties, or

Taxes, or any of them, ſhall make out and deliver an Account of every Hearth, Firing-place, or Stove, and Windows or Lights, Carriage, Servant, or other Male Perſon, Horſe, Mare, or Gelding, and Dog, had, kept, uſed, retained, or employed by ſuch Perſon at any Time after the Fifth Day of *January* next preceding the Date of ſuch Notice, directed to or for the ſaid Officer, or to or for the ſaid Perſon authorized as aforeſaid, at ſome Houſe 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 Account 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 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 Account, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; and every Perſon ſhall be liable to ſuch Penalty for not complying with ſuch general Notice, whether any particular Notice requiring any ſuch Account ſhall have been delivered or left to or for ſuch Perſon or not; 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 Account, 20l.

Penalty for defacing the Notice, not exceeding 20 l. nor leſs than 5l.

XII. Provided always, and be it further enacted, That whether ſuch general Notice ſhall be given and affixed or not as aforeſaid, ſuch Officer or Perſon authorized as aforeſaid ſhall give to every Perſon in his Walk, Diviſion, or Diſtrict, liable or ſuppoſed to be liable to the Rates, Duties, and Taxes on Hearths, Fire-places, or Stoves, Windows or Lights, or any Carriage, Male Servant, or other Male Perſon, Horſe, Mare, Gelding, and Dog, or any of them, and ſhall leave or cauſe to be left at the laſt or uſual Place or Abode of ſuch Perſon, a particular Notice, requiring ſuch Perſon to deliver ſuch Account, and ſuch Perſon ſhall and is hereby required to deliver the ſame within Ten Days next after ſuch Notice ſhall be given or left as aforeſaid; and if any Perſon ſhall make Default in delivering ſuch Account within ſuch Ten Days, or ſhall make or deliver any undue or falſe Account, every ſuch Perſon for every ſuch Offence ſhall forfeit the Sum of Twenty Pounds; and every ſuch Perſon ſhall be liable to the ſaid Penalties for not complying with ſuch Notice, whether any ſuch general Notice as aforeſaid ſhall have been given or affixed as aforeſaid or not: Provided always, that any Perſon who ſhall deliver ſuch Account as ſhall be required by ſuch general Notice ſhall not be bound to deliver ſuch Account as ſhall be required by any particular Notice, nor ſhall be ſubject to any Penalty for not complying with the ſame; and any Perſon who ſhall deliver any ſuch Account as ſhall be required by any particular Notice ſhall not be bound to deliver ſuch Account as ſhall be required by any general Notice, nor ſhall be ſubject to any Penalty for not complying with any general Notice.

Notice ſhall be left at Dwelling Houſes, whether general Notice is affixed or not.

Penalty on Default in not giving in ſuch Account, 20l.

XIII. And be it further enacted, That every Perſon in *Ireland* occupying or having the Right to occupy any Houſe in which, with any Outhouſe, Office, or Ediſice appertaining or belonging thereto, there ſhall be at any Time after the Fifth Day of *January* One thouſand eight hundred and eighteen, or after the Fifth Day of *January* in any ſubſequent Year, Four

Perſons keeping Carriages, Servants, Horſes, and Dogs, ſhall deliver an

or more Hearths or Places for Firing, or Stoves, or Seven or more Windows or Lights, and that every Perſon in *Ireland* having, keeping, uſing, retaining, or employing, or having had, kept, uſed, retained, or employed, after the Fifth Day of *January* One thouſand eight hundred and eighteen, or after the Fifth Day of *January* in any ſubſequent Year, 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, Duty, or Tax is or may be chargeable by Law, ſhall from Time to Time, upon Demand made by the proper Officer or any other Perſon authorized thereto, or within Ten Days next after a Notice ſhall be ſerved or left at the uſual Place of Reſidence of ſuch Perſon reſpectively, deliver to ſuch Officer or Perſon ſo authorized, or at ſuch Place as ſhall be mentioned in ſuch Notice, a true Account in Writing, under his or her Hand, of every Hearth or Place for Firing or Stove, or Window or Light, in any ſuch Houſe, Outhouſe, Office, or Edifice, and 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 eighteen, or at any Time after the Fifth Day of *January* in any ſubſequent Year; and which ſaid Account ſhall contain the Name and Surname of ſuch Perſon, the Name of his or her Reſidence or Place of Abode at the Time of delivering ſuch Account, and of the Place, Pariſh, Barony, City, Town, and County, as the Caſe may be, in which ſuch Reſidence is ſituate, and the greateſt Number of Fire Hearths or Places for Firing or Stoves, and of Windows or Lights reſpectively, which were in his or her Houſe, with every ſuch Outhouſe, Office, or Edifice appertaining or belonging thereto, on the Sixth Day of *January* then next preceding the Delivery of ſuch Account, or between the ſaid Day and the Time of delivering the ſaid Account, and ſhall 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 at his or her ſaid Reſidence, or at any other Place or Places in *Ireland*, in order that ſuch Perſon may be charged for the ſame according to the Rate chargeable on the greateſt Number kept or uſed, retained or employed in the whole, and ſhall alſo, if ſuch Perſon ſhall ſo keep, uſe, retain, or employ any Carriage, Male Servant or other Male Perſon, Horſe, Mare, or Gelding, or Dog, in more Places than One in *Ireland* as aforeſaid, ſet forth in what Place ſuch Perſon deſires to be ſo charged, and the Exciſe Diſtrict in which ſuch Perſon intends to pay for the ſame; and every Account by this Act required ſhall ſet forth 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; and ſuch Account ſhall alſo ſpecify the Places, and the Pariſh, Barony, County, Town, or City in which ſuch Places ſhall be ſituate, where each ſuch Carriage, Male Servant or other Male Perſon, Horſe, Mare, Gelding, or Dog, ſhall be at the Time of the Delivery of ſuch Account; 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 Male Servant

Account thereof, when required, ſpecifying certain Particulars.

or

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 additional Hearth, Fire-place, Stove, or Window or Light, ſhall be made or opened or reſtored, 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 Account ſo delivered by ſuch Perſon, then and in every ſuch Caſe every ſuch Perſon reſpectively, whether any Demand ſhall have been made or any Notice ſerved on ſuch Perſon or not, ſhall within Fourteen Days next after ſuch additional Hearth, Fire-place, or Stove, or Window or Light, ſhall be made or opened or reſtored, or 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 additional Horſe, Mare, or Gelding, or Dog, ſhall be kept or uſed by ſuch Perſon, deliver at the Exciſe Office of the Diſtrict a like Account of every ſuch Hearth, Fire-place, and Stove, and Window or Light, and 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.

Penalty on neglecting to deliver ſuch Account, &c. 20l.

XIV. And be it further enacted, That if any ſuch Perſon ſhall neglect or refuſe to deliver, within the reſpective Times and in Manner required by this Act, any ſuch Account as is by this Act before required, or ſhall make or deliver any falſe Account of the Matters and Things required by this Act or any of them; or if at any Time any ſuch Perſon ſhall have or keep any greater Number of Hearths, Fire-places, or Stoves, or Windows or Lights, or ſhall have or keep, retain or employ, or uſe any greater Number of Carriages or Servants, or other Male Perſons, or Horſes, Mares, or Geldings, or Dogs, being reſpectively liable to Duty, than ſhall be expreſſed and mentioned in any Account delivered by or on behalf of 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 Account, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds; 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, than the Numbers reſpectively expreſſed in ſuch Account, ſuch Diſcovery ſhall be taken and received as ſufficient Proof of a falſe Account, unleſs due Proof be made by ſuch Perſon that the Hearth, Fire-place, or Stove, Window or Light, or Hearths, Fire-places, or Stoves, or Windows or Lights, ſo exceeding, had been made or opened within Fourteen Days next previous to ſuch Diſcovery; and if any Perſon ſhall neglect or refuſe to ſet forth any of ſuch Particulars as is hereby required in ſuch Account, ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Grounds of Exemption from the Duty to be declared.

XV. And be it further enacted, That every Perſon required to make or deliver any 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, Duties, and Taxes, or claiming to be entitled to any Abatement of the

ſame, ſhall make a due Return of ſuch Claim, and declare the Cauſe or Grounds of ſuch Exemption or Abatement, and ſuch Declaration ſhall be ſpecified in or annexed to the Account to be by ſuch Perſon delivered; and if any Diſpute or Difference ſhall in any Inſtance ariſe, whether the Perſon be entitled to ſuch Exemption or Abatement, the Proof thereof, and of the Circumſtances 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.

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

XVI. Provided always, and be it enacted, That if any Perſon upon whom any ſuch Notice ſhall be ſerved to return any Account of Carriages, Male Servants or other Male Perſons, Horſes, Mares, Geldings, and Dogs, or any of them, ſhall not, on the Sixth Day of *January* preceding the ſerving of ſuch Notice, have had, kept, retained, uſed, or employed any Carriage, or any Male Servant or other Male Perſon, or any Horſe, Mare, or Gelding, 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 Carriage, or any Male Servant or other Male Perſon, or any Horſe, Mare, or Gelding, or any Dog; every ſuch Perſon ſhall nevertheleſs make and deliver, at ſuch Place as ſhall be mentioned in ſuch Notice, 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, had, kept, retained, uſed, or employed any Carriage, or any Male Servant, or other Male Perſon, or any Horſe, Mare, or Gelding, or any Dog; and if any ſuch Perſon ſhall neglect or omit to make and deliver ſuch Declaration within Ten 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 20l.

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

XVII. 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 having, 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 his or her Abode at the Time of the Service or affixing of ſuch Notice requiring ſuch Account as aforeſaid, then an 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, had, 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 Account were made out and ſubſcribed and delivered by the Perſon owning or occupying ſuch Houſe, or having, keeping, uſing, retaining, 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 Account ſhall be a falſe Account, the ſame ſhall ſubject ſuch Occupier, Owner, or Perſon having, keeping, uſing, 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 any ſuch Perſon reſpectively.

Owners of Houſes to give an Account of the Carriages, &c. kept by Lodgers.

XVIII. And whereas Difficulties may ariſe in diſcovering Lodgers or Inmates 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 every Perſon in whoſe Houſe any Lodger or Inmate ſhall reſide, ſhall deliver to any ſuch Officer or other Perſon authorized as aforeſaid, on Demand, or within Ten Days after Notice in Writing ſhall be for that Purpoſe ſerved or left at the Houſe of ſuch Perſon, a true Account in Writing under the Hand of ſuch Perſon, 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 Perſon; and for the Purpoſe of making out ſuch Account, every ſuch Perſon ſhall cauſe the Contents of the Notice left at ſuch Houſe to be read over and made known to each and every ſuch Lodger or Inmate, and ſhall require every ſuch Lodger or Inmate reſpectively to declare whether ſuch Lodger or Inmate had kept, retained, employed, or uſed, on the Sixth Day of *January* preceding ſuch Notice, or at any Time after the ſaid Sixth Day of *January*, any Carriage, Male Servant or other Male Perſon, Horſe, Mare, Gelding, or Dog, and the Number and Kind or Deſcription of the ſame reſpectively, and 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 to atteſt the Liſt or Account thereof by his or her Signature; and if any ſuch Perſon, in whoſe Houſe ſuch Lodger or Inmate ſhall reſide, ſhall neglect or refuſe to require ſuch Declaration from ſuch Lodger or Inmate, or to deliver ſuch Account as aforeſaid in conſequence of ſuch Declaration, or ſhall wilfully omit or miſrepreſent any Declaration made by ſuch Lodger or Inmate, or ſhall make or deliver any untrue Account thereof, or if any ſuch Lodger or Inmate ſhall neglect or refuſe to make ſuch Declaration or to atteſt the ſaid Account, or ſhall make any untrue Declaration or atteſt any untrue Account, every ſuch Perſon and every ſuch Lodger or Inmate ſhall for every ſuch Offence forfeit and pay the Sum of Twenty Pounds.

Notice to be made known to Lodgers.

Penalty, 20l.

Officers not bound by any Account delivered which proves defective.

XIX. And be it further enacted, That no ſuch Officer or other Perſon authorized as aforeſaid, ſhall be bound by any Account which ſhall be delivered to them reſpectively, by or on behalf of any Perſon liable to any Duties granted by this Act; but ſuch Officer or other Perſon ſhall be and is hereby authorized and required, if he ſhall find upon due Examination that any Perſon, Deſcription, Article, Matter or Thing, which ought to be contained in ſuch Account, is or are omitted or untruly ſtated therein, to make a true Aſſeſſment 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 Accounts 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 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, according to the Aſſeſſment (if any) made on ſuch Perſon for the Year next immediately preceding, or from the beſt Information he can obtain, make an Aſſeſſment or Charge upon ſuch Perſon of the ſaid Rates and Taxes, for and

in reſpect of the Hearths, Fire-places, or Stoves, Windows or Lights, in the Houſe of ſuch Perſon, with every ſuch Outhouſe, Office, or Edifice appertaining or belonging thereto as aforeſaid, and 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, as the Caſe may be; and every ſuch Aſſeſſment and Charge ſo made upon any ſuch Neglect or Refuſal ſhall be final and concluſive, unleſs appealed from as herein-after provided.

After ſtopping up Hearths, &c. or ceaſing to keep any Servant or Carriage, &c. Notice to be given at the Exciſe Office, within 20 Days.

XXI. And be it further enacted, That whenever any Perſon ſhall, at any Time after the Expiration of One Calendar Month next after the paſſing of this Act, ſtop up any Hearth, Firing-place, or Stove, or Window or Light, in reſpect of which ſuch Perſon ſhall be charged or chargeable with any Rate, Duty, or Tax, every ſuch Perſon ſhall, within Twenty Days next after any ſuch Hearth, Firing-place, or Stove, or Window or Light, ſhall be ſtopped up, deliver or cauſe to be delivered at the Exciſe Office of the Diſtrict in which ſuch Perſon ſhall reſide, or to any Officer who ſhall be employed in charging or aſſeſſing the ſaid Rates, Duties, or Taxes within the Diſtrict in which ſuch Perſon ſhall reſide, a Notice in Writing, ſigned with the Name of ſuch Perſon, of the ſtopping of the ſame, ſtating the Time of the ſtopping thereof, and deſcribing the Place, whether Dwelling Houſe, Outhouſe, Office, or other Edifice in which ſuch Hearth, Firing-place, or Stove, or Window or Light, had been ſituated; and every Perſon who, at any Time after the Expiration of One Calendar Month next after the paſſing of this Act, ſhall ceaſe to retain or employ, have, keep, or uſe, any Male Servant or other Male Perſon, or any Carriage, Horſe, Mare, Gelding, or Dog, for or in reſpect of whom or of which any Rate, Duty, or Tax is or ſhall be charged or chargeable on ſuch Perſon, and ſhall not retain or employ, have, keep, or uſe, any other Male Servant or other Male Perſon, or any other Carriage, or any other Horſe, Mare, or Gelding, or any other Dog, liable to Duty in the Place or Stead of ſuch Male Servant or other Male Perſon, Carriage, Horſe, Mare, Gelding, or Dog, which ſuch Perſon ſhall have ſo ceaſed to retain, employ, have, keep, or uſe, every ſuch Perſon ſhall, within Twenty Days next after he or ſhe ſhall ceaſe to retain or employ, have, keep, or uſe, ſuch Male Servant or other Male Perſon, Carriage, Horſe, Mare, Gelding, or Dog, deliver or cauſe to be delivered a like Notice thereof in Writing at the Exciſe Office of the Diſtrict in which ſuch Perſon ſhall reſide, or to ſuch Officer who ſhall be employed as aforeſaid, deſcribing in every ſuch Notice every ſuch Male Servant or other Male Perſon by his proper Name, and the Capacity in which ſuch Male Servant or other Male Perſon ſhall have been retained or employed, and the Time when ſuch Male Servant or other Male Perſon had ceaſed to be ſo retained or employed, and alſo deſcribing every ſuch Carriage by its uſual Name and Deſcription, diſtinguiſhing the Number of Bodies uſed with each ſuch Carriage, and of the Wheels belonging to each ſuch Carriage, and if leſs than Four Wheels, the Number of Horſes uſed in drawing the ſame, and alſo deſcribing the Uſes and Purpoſes for which every ſuch Horſe, Mare, or Gelding ſhall have been kept or uſed, and ſetting forth the Kind or Deſcription of every ſuch Dog; and every ſuch Notice ſhall alſo ſet forth the Name, Addition, and Place of Abode of the Perſon to whom ſuch Carriage, Horſe, Mare, Gelding, or Dog ſhall be parted with, ſold, or diſpoſed of, and the Day of the

the Month and Year when the ſame were reſpectively parted with, ſold, or diſpoſed of.

Where Perſons omit to deliver ſuch Accounts, or to give Notice of ſtopping up, or ceaſing to retain, they ſhall be charged for the Year in which the previous Aſſeſſment had been made, &c.

XXII. And be it further enacted, That in every Caſe where any Perſon ſhall in the Year beginning the Sixth Day of *January* One thouſand eight hundred and eighteen, or in any ſubſequent Year beginning on the Sixth Day of *January*, omit or neglect to deliver or cauſe to be delivered any Account which ſuch Perſon is by this Act required to deliver, of Hearths, Firing-places, and Stoves, Windows or Lights, and of Male Servants or other Male Perſons, Horſes, Mares, Geldings, or Dogs, had, kept, uſed, retained, or employed by ſuch Perſon, and ſhall alſo have neglected to deliver or cauſe to be delivered, purſuant to this Act, any Notice of the ſtopping up of any Hearth, Firing-place, or Stove, or Window or Light, or of the ceaſing to retain or employ, have, keep, or uſe, any Male Servant or other Male Perſon, or any Carriage, Horſe, Mare, or Gelding, or Dog, then and in ſuch Caſe every ſuch Perſon ſhall be deemed to continue to have, keep, uſe, retain, or employ, after the Fifth Day of *January* in any ſuch Year, a Number of Fire Hearths, Firing-places, and Stoves, Windows and Lights, Male Servants or other Male Perſons, Carriages, Horſes, Mares, Geldings, or Dogs, as the Caſe may be, at leaſt equal to the Number of the ſame reſpectively charged or aſſeſſed againſt ſuch Perſon for the Year in which the laſt previous Aſſeſſment had been made againſt ſuch Perſon; and every ſuch Perſon ſo making Default ſhall be chargeable and charged at the leaſt with ſuch Sum as the Rates, Duties, and Taxes payable for the Year in which ſuch Account and Notice ſhall not have been delivered would have amounted unto in reſpect of the Number of Fire Hearths, Firing-places, or Stoves, Windows or Lights, Carriages, Male Servants or other Male Perſons, Horſes, Mares, Geldings, and Dogs reſpectively appearing to have been charged as aforeſaid for the Year in which ſuch laſt Aſſeſſment ſhall have been made againſt ſuch Perſon, and every ſuch Perſon ſhall be liable to and ſhall pay the ſame, and it ſhall and may be lawful to collect, levy, and recover the ſame in the like Manner and with the like Powers, Authorities, Remedies, and Modes of Recovery, thereof as are provided by this Act for the collecting, levying, and recovering any Rate, Duty, or Tax under this Act.

Officers to give Notice of Aſſeſſments, ſetting forth the Time and Place of Payment.

XXIII. And be it further enacted, That every Officer or Perſon authorized as aforeſaid, who ſhall charge or aſſeſs the ſaid Rates, Duties, and Taxes, or any of them, ſhall, and ſuch Officer or Perſon is hereby required, upon making any Aſſeſſment, or as ſoon after as conveniently can be done, to give or cauſe to be given to every Perſon who ſhall be ſo aſſeſſed, or leave or cauſe to be left at his or her laſt or uſual Place of Abode, in the Diſtrict where ſuch Aſſeſſment ſhall be made, a Notice of the Aſſeſſment made againſt ſuch Perſon, and of the Amount for which he or ſhe ſhall have been charged by virtue thereof; and every ſuch Notice ſhall alſo ſet forth the Time when, and Place where the Rates, Duties, and Taxes ſo aſſeſſed againſt ſuch Perſon ſhall be paid and received, and ſhall require ſuch Perſon to pay the ſame at ſuch Time and Place accordingly; and every ſuch Notice ſhall be deemed and taken to be a ſufficient Demand on ſuch Perſon for Payment of the ſaid Rates, Duties, and Taxes, unleſs an Appeal againſt the Aſſeſſment of the ſame ſhall be made within the Time and in the Manner preſcribed by this Act: Provided always never-

theleſs, that no Perſon ſhall be compelled or compellable to travel for the making of ſuch Payment of the ſaid Rates and Taxes or any of them, any further or greater Diſtance than Ten Miles from the Place of his or her Reſidence or uſual Place of Abode. Place of Payment not to be more than Ten Miles.

XXIV. Provided always, and be it enacted, That it ſhall be lawful for the Commiſſioners of Inland Exciſe and Taxes, and they are hereby required, to make ſuch Rules and Regulations with reſpect to the Appointment of any Place for the Receipt of ſuch Rates, Duties, and Taxes, that no Perſon ſhall have Occaſion to travel more than Five Miles from their Place of Abode, in all Caſes where it is practicable ſo to do. No Perſon to have Occaſion to travel above Five Miles to pay the Rates where practicable.

XXV. Provided alſo, and be it further enacted, That in caſe it ſhall happen in any Inſtance that no Place within the Diſtance of Ten Miles or Five Miles of the Reſidence of any Perſon or Perſons liable to the Payment of any of the ſaid Rates, Duties, and Taxes, ſhall be appointed, at which the ſaid Rates, Duties, and Taxes ſhall be made payable by ſuch Perſon or Perſons purſuant to the Directions of this Act, then and in ſuch Caſe it ſhall be lawful for the Collector or Officer in Charge of the Collection of the Diſtrict, or for any Perſon appointed by ſuch Collector or Officer reſpectively, at any Time after any ſuch Rates, Duties, and Taxes ſhall be aſſeſſed upon any ſuch Perſon or Perſons, to demand the Payment of the ſaid Rates, Duties, and Taxes, or any of them, or any Inſtalment thereof, at the Dwelling-houſe of any ſuch Perſon or Perſons liable to the Payment thereof; and if ſuch Perſon or Perſons ſhall thereupon pay all ſuch Rates, Duties, and Taxes, or any of them, or ſuch Inſtalment thereof as ſhall be ſo demanded of him, her, or them, ſuch Perſon or Perſons ſhall not be liable to the Payment of the Sum of One Shilling in the Pound on the Amount of the ſaid Rates, Duties, and Taxes, nor ſhall be liable to any other Expences whatever relating to the ſame; but in caſe of Refuſal or Default in Payment of ſuch Rates, Duties, and Taxes upon ſuch Demand, it ſhall and may be lawful for the ſaid Collector or Officer in Charge of the Diſtrict, or for any Perſon authorized by Warrant under the Hand and Seal of ſuch Collector or other Officer, to levy all ſuch Rates, Duties, and Taxes, or any of them, or any Inſtalment thereof, as ſhall be ſo demanded, together with all Expences of levying the ſame by Diſtreſs and Sale of any Goods or Chattels liable to ſuch Diſtreſs, in like Manner in all reſpects as is by this Act directed in caſe of Default of Payment at any Place or Places to be appointed for that Purpoſe. If exceeding a greater Diſtance, Rates ſhall be collected at the Dwelling Houſe. In Default of Payment, Rates may be levied by Diſtreſs.

XXVI. 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. Officers may ſurcharge.

Appeal may be made to the Commiſſioners, by giving Notice to the Collector.

XXVII. And be it further enacted, That if any Perſon ſhall think himſelf or herſelf overrated or overcharged by any Aſſeſſment or by any Surcharge which ſhall be made againſt ſuch Perſon of the ſaid Rates, Duties, and Taxes, or any of them, it ſhall and may be lawful for ſuch Perſons reſpectively, within Ten Days next after Notice of ſuch Aſſeſſment or Surcharge (as the Caſe may be) ſhall be delivered to ſuch Perſon, or left at his or her uſual Place of Abode, to make his or her Appeal to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, by leaving or cauſing to be left, within the Time aforeſaid, at the Office of the Collector of the Diſtrict in which ſuch Perſon ſhall be aſſeſſed or ſurcharged, a Notice in Writing under his or her Hand, ſetting forth the Particulars in which the Party appearing thinks himſelf or herſelf overrated or overcharged by ſuch Aſſeſſment or Surcharge, and alſo the Grounds of his or her Objection to the ſame; and every ſuch Collector, or other Officer in Charge of the Collection of ſuch Diſtrict, is hereby required to endorſe on every ſuch Notice of Appeal the Day of the Month and Year when the ſame ſhall be received at the Exciſe Office, and ſhall alſo make or cauſe to be made an Entry in a Book to be kept for that Purpoſe, of all ſuch Notices; and ſuch Collector or other Officer aforeſaid ſhall without Delay tranſmit all ſuch Notices to the Commiſſioners of Inland Exciſe and Taxes in *Ireland;* and every Aſſeſſment or Surcharge, againſt which no ſuch Appeal ſhall be made within the Time aforeſaid, ſhall be and the ſame is hereby reſpectively declared to be final and concluſive againſt the Party ſo aſſeſſed or ſurcharged, unleſs ſuch Perſon ſhall make due Proof on Oath, or if a Quaker an Affirmation, in Subſtance or to the Effect following; 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 of ſuch Aſſeſſment or Surcharge as the Caſe may be, nor between that Day and the Time limited for making his or her Appeal, and that he or ſhe hath not received or had any Knowledge of any ſuch Notice of ſuch Aſſeſſment or Surcharge, or that he or ſhe was diſabled by Sickneſs from making his or her Appeal, or that the Non-delivery of his or her Notice of Appeal was occaſioned by ſome Miſtake or Accident, which ſhall be ſpecified and ſet forth, without any Intention to defraud the Revenue; and that the Account delivered by him or her is a full, perfect, and complete Account of all Matters and Things required of him or her by this Act, to the beſt of his or her Judgment and Belief; or unleſs ſuch Perſon ſhall prove ſuch other Excuſe for not having delivered ſuch Notice of Appeal within the Time herein limited, as the ſaid Commiſſioners or any Three of them ſhall think reaſonable and ſufficient; and thereupon it ſhall and may be lawful for the ſaid Commiſſioners or any Three of them to enlarge the Time for receiving ſuch Appeal.

Aſſeſſment final, if Appeal be not made within a limited Time, unleſs Oath be made to certain Particulars.

Matter of Appeal to be inveſtigated.

XXVIII. And be it further enacted, That upon any Appeal which ſhall be made purſuant to the Proviſions of this Act, the ſaid Commiſſioners of Inland Exciſe and Taxes ſhall and they are hereby authorized and required to inquire into the Matter of ſuch Appeal by ordering the ſame to be inveſtigated by and before any One of ſuch Commiſſioners, or 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 Commiſſioner, Officer or Officers, or other Perſon or Perſons, are hereby reſpectively authorized and required to hear ſuch Appeal, and to examine upon Oath or Affirmation, as the Caſe may be, as well the Party ſo appealing as the Officer or other Perſon who ſhall have made ſuch Aſſeſſment or

Surcharge, and alſo all ſuch Witneſſes as ſhall be produced by either of the ſaid Parties; and thereupon, or upon other due Proof, to report to the ſaid Commiſſioners of Inland Exciſe and Taxes, whether ſuch Commiſſioner, Officer or Officers, or other Perſon or Perſons ſo making ſuch Inquiry, is or are of opinion that the Party appealing 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 Aſſeſſment or 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 appealing, who ſhall forthwith pay the Amount ſo confirmed; and if, upon the Inveſtigation of ſuch Appeal, it ſhall appear that the Perſon ſo appealing is or ought to be further charged to any Amount beyond the Amount contained in ſuch Aſſeſſment or Surcharge, it ſhall be lawful for the ſaid Commiſſioners or any Three of them, to order and direct that ſuch Perſon ſhall be further charged or ſurcharged with and in reſpect of the Matter or Thing, or to 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 Charge or Surcharge, as the Caſe may be, ſhall be made; and if any ſuch Perſon ſhall make Default in Payment of the Sum, the Aſſeſſment or Surcharge whereof ſhall be confirmed on Appeal as aforeſaid as above directed, or in Payment of any ſuch further Charge or Surcharge reſpectively within the Time laſt aforeſaid, it ſhall and may be lawful to collect, levy, and recover the ſame in the like Manner in every reſpect, and with the like Remedies, Powers, and Authorities and Penalties, to all Intents and Purpoſes, as the Rates, Duties, and Taxes mentioned in this Act, or any of them, may be collected, levied, or recovered under the Proviſions of this Act: Provided always, that the ſaid Commiſſioners of Inland Exciſe and Taxes ſhall not upon any ſuch Appeal make any Abatement or Defalcation in the Charge made upon any Perſon by Aſſeſſment or by Surcharge, but the Charge or Surcharge ſhall ſtand good, and remain Part of the annual Aſſeſſment, unleſs it ſhall, upon the Hearing of ſuch Appeal, appear that the Appellant had previouſly delivered to ſome Officer, or Perſon duly authorized according to the Directions of this Act, a true, perfect, and complete Liſt, Account, Declaration, or Return of all Matters and Things required by this Act, or ſhall produce before the ſaid Commiſſioner or Officer, who ſhall inveſtigate the ſaid Appeal, a true, perfect, and complete Liſt, Account, Declaration, or Return of all ſuch Matters and Things, verified upon the Oath or Affirmation of the ſaid Appellant, before the Commiſſioner or Officer who ſhall inveſtigate the ſaid Appeal.

Commiſſioners to make Order therein.

XXIX. And be it further enacted, that in caſe any Error ſhall be diſcovered in conſequence of any Duty or greater Amount of Duty having been paid by any Perſon than ought to have been paid, 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 paid, 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, it ſhall and may be lawful for the ſaid Commiſſioners or any Three of them to order the ſame to be repaid out of any

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

of

of the Revenues under their Management in their Hands at the Time when ſuch Repayment ſhall be ordered as aforeſaid.

Rates to be aſſeſſed for the whole Year, and may be paid by Inſtalments, or in One Payment.

XXX. And be it further enacted, That the ſeveral Rates, Duties, and Taxes hereby granted ſhall be aſſeſſed, charged, 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, and ſhall be payable and paid on Demand at any Time after the ſame ſhall be aſſeſſed and charged: Provided always, that the ſaid ſeveral Rates, Duties, and Taxes, or any of them, ſhall and may be payable and receivable either at one entire Payment, or by ſuch Inſtalments 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 in any Diſtricts or Places to be named by ſuch Commiſſioners, and ſubject in all Caſes to ſuch Orders, Rules, Regulations, and Directions with reſpect thereto, and to the receiving, 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.

Rates to be levied by the Collector of Exciſe.

XXXI. And whereas it is expedient, for the Security of the Revenue, to provide for the better Collection and Receipt of the Rates, Duties, and Taxes by this Act granted, by employing in the collecting, levying, and recovering of the ſaid Rates, Duties, and Taxes, the ſeveral Collectors of Exciſe, and other Officer or Officers who ſhall and may from Time to Time be in Charge of the Collection of any Duties of Exciſe in any Exciſe Diſtrict in *Ireland;* be it therefore enacted, That it ſhall and may be lawful to and for the ſeveral Collectors of Exciſe, and to and for ſuch other Officer or Officers who ſhall be in Charge of any Collection as aforeſaid, and every ſuch Collector and other Officer or Officers is and are hereby reſpectively authorized and empowered, to collect, receive, levy, and recover the ſeveral Rates, Duties, and Taxes granted and made payable by this Act, and the ſeveral Schedules thereto annexed, or any of them; and that every Perſon chargeable with and liable to pay the ſaid Rates, Duties, and Taxes, or any of them, or any Inſtalment thereof, ſhall on Demand made, by ſuch Notice as is by this Act directed to be given, requiring Payment thereof, or of any of them, or of any ſuch Inſtalment, carry or ſend at the Time or Times and to the Place or Places mentioned and appointed in ſuch Notice for the Receipt and Payment of the ſame, and which Place or Places ſhall be within the Walk in which ſuch Perſon ſhall be charged with or aſſeſſed for the ſame, and ſhall there pay or cauſe to be paid to the Collector of ſuch Diſtrict, or other Officer in Charge as aforeſaid, the Amount of the ſeveral Rates, Duties, and Taxes, or Inſtalment thereof, which ſuch Perſon ſhall be ſo chargeable with and liable to, and which ſhall be then payable and in Arrear by ſuch Perſon: Provided always, that it ſhall and may be lawful for any Perſon who ſhall be charged with or aſſeſſed for any of the ſaid Rates, Duties, and Taxes, to pay the Amount thereof, or of any Inſtalment, into the Exciſe Office of the Diſtrict in which ſuch Perſon ſhall be ſo charged or aſſeſſed, at any Time before the Time or Times ſo appointed for Payment thereof, or within Ten Days next after the Expiration of ſuch Time or Times reſpectively; and the Receipt of ſuch Collector or other Officer in Charge as aforeſaid ſhall be a ſufficient Diſcharge to ſuch Perſon for ſuch of the Rates, Duties, and Taxes, or any Inſtalment thereof, which ſuch Perſon ſhall ſo pay; and in default of Payment thereof, or any Part thereof, at the

the Time or Times when ſuch Rates, Duties, and Taxes, or any Inſtalment thereof, are made payable and required to be paid by ſuch Perſon, or into the Exciſe Office of the Diſtrict, within Ten Days next after the Expiration of ſuch Time or Times reſpectively, it ſhall and may be lawful for the Collector of ſuch Diſtrict, or for ſuch Officer in Charge as aforeſaid, and ſuch Collector or Officer is hereby reſpectively authorized, to iſſue his Warrant under his Hand and Seal, to empower any Perſon or Perſons to levy the ſaid Rates, Duties, and Taxes, or any and ſuch of them, and all Arrears thereof, or any Inſtalment thereof, as ſhall be then due and in Arrear, and payable by the Perſon owing the ſame, together with a further Sum after the Rate of One Shilling in the Pound on the Amount of the ſaid Rates, Duties, and Taxes ſo due and in Arrear by ſuch Perſon; and for ſuch Purpoſe it ſhall and may be lawful to and for the Perſon or Perſons to whom any ſuch Warrant ſhall be directed, at any Time in the Day-time to make Entry into and upon any Houſe, Offices, or other Premiſes of the Perſon chargeable with the ſaid Rates, Duties, and Taxes, or any of them, or any Inſtalment thereof ſo in Arrear, and to levy the ſame and all Arrears thereof, together with the further Sum after the Rate of One Shilling in the Pound as aforeſaid, by Diſtreſs and Sale of any Goods and Chattels of the Perſon chargeable therewith, wherever ſuch Goods and Chattels ſhall be found, and 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 for the Removal and Keeping thereof, together with the further Sum of One Shilling in the Pound as aforeſaid, 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 ſaid further Sum of One Shilling in the Pound aforeſaid, and the neceſſary and reaſonable Coſts and Charges of taking ſuch Diſtreſs, and of the Removal, 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.

In Default of Payment, Rates may be levied by Diſtreſs, with the further Sum of 1s. in the Pound.

XXXII. And be it further enacted, That all Goods and Chattels, to whomſoever belonging, in any Houſe, or in any Outhouſe, Office, or Edifice thereunto appertaining, in reſpect whereof the Rates, Duties, and Taxes on Hearths, Fire Places, and Stoves, and Windows or Lights, or either of them, ſhall be due and in Arrear, ſhall be, and ſuch Goods and Chattels are hereby made ſubject and liable to the Payment of the ſaid Rates, Duties, and Taxes on Hearths, Fire Places, and Stoves, Windows or Lights, and all Arrears thereof, not exceeding One Year's Amount, excluſive of ſuch Rates, Duties, and Taxes of the current Year in which ſuch Diſtreſs ſhall be made; and ſuch Goods and Chattels ſhall alſo be ſubject and liable to the Payment of the further Sum of One Shilling in the Pound on the Amount of the ſaid Rates, Duties, and Taxes, and to the Payment of the neceſſary and reaſonable Coſts and Charges of taking the Diſtreſs, and of the Removal, Keeping, and Sale thereof, as aforeſaid.

Diſtreſs for Payment of Rate may be made on Goods, to whomſoever belonging.

Diſtreſs may be made for the Payment of 1s. in the Pound although the Rate be not levied thereby.

XXXIII. And be it further enacted, That in every Caſe where any Warrant ſhall, in default of Payment of the ſaid Rates, Duties, and Taxes, or any of them, be iſſued to levy the ſame, together with the further Sum of One Shilling in the Pound aforeſaid, although no Diſtreſs ſhall actually be made under ſuch Warrant for the Rates, Duties, and Taxes due and owing at the Time of the iſſuing of the ſame, the Payment of the ſaid Rates, Duties, and Taxes ſo due, or the Tender of the ſame to the Perſon having ſuch Warrant, ſhall not diſcharge the Perſon liable to the Payment of the ſaid Rates, Duties, and Taxes, of or from the Payment of the ſaid Sum of One Shilling in the Pound aforeſaid; but it ſhall and may be lawful to collect and levy the ſame under ſuch Warrant, by Diſtreſs and Sale, in the like Manner as the Rates, Duties, and Taxes may be levied under this Act.

On Payment of the Rate, and of 1s. in the Pound, Expences of Warrant not to be demanded.

XXXIV. Provided always, and be it enacted, That whenever any ſuch Warrants ſhall be iſſued, if the Party againſt whom the ſame ſhall be iſſued ſhall tender to the Officer producing ſuch Warrant the full Amount of all Arrears of Rates, Duties, and Taxes for the levying of which ſuch Warrant ſhall be iſſued, together with ſuch additional Sum of One Shilling in the Pound, it ſhall not be lawful for ſuch Officer to levy the ſame by Diſtreſs, or to demand or receive any other Sum or Sums of Money of ſuch Party as or for the Expences of levying the ſame; but ſuch Officer ſhall, upon Payment of the ſaid Arrears, together with ſuch Sum of One Shilling in the Pound, give a Receipt to the ſaid Party for the ſame.

Account of the Money received by the Charge of 1s. in the Pound ſhall be kept and paid over with the Rates.

XXXV. And be it further enacted, That every Collector or other Officer who ſhall receive the ſaid Sum of One Shilling in the Pound payable under the Proviſions of this Act in caſe of Default of Payment of the ſaid Rates, Duties, and Taxes within the Time preſcribed for the Payment of the ſame, ſhall keep a ſeparate Account thereof, and ſhall account for and ſhall remit and pay the Amount of the ſaid Sum of One Shilling in the Pound aforeſaid at the ſame Time and in like Manner as by Law ſuch Collector or other Officer ought to account for, remit, and pay the ſaid Duties; and the ſaid Sum ſhall be placed to the Account of the ſaid Duties: Provided always, that it ſhall and may be lawful to and for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, upon the Application of any Perſon who ſhall have paid, or from whom any ſuch Sum of One Shilling in the Pound aforeſaid ſhall be levied, to grant ſuch Relief to ſuch Perſon, by a Repayment of ſuch Sum or any Part thereof, as to the ſaid Commiſſioners or any Three of them ſhall, under the Circumſtances of the Caſe, ſeem fitting or expedient.

Commiſſioner may grant Relief, by Re-payment to the Parties.

Diſtricts of the Offices of Exciſe to be deemed proper Diſtricts for the Receipt of the Rates.

XXXVI. And be it further enacted, That the ſeveral and reſpective Diſtricts of the ſeveral and reſpective Offices of Exciſe in *Ireland* ſhall be deemed and taken to be the proper Diſtricts for the Receipt of the Rates, Duties, and Taxes granted by this Act, and for the Purpoſes of this Act; and that every Perſon who ſhall be aſſeſſed as charegable with the ſaid Rates, Duties, and Taxes, or any of them, in any ſuch Exciſe Diſtrict, ſhall be deemed and taken to all Intents and Purpoſes to have been aſſeſſed and charged in the proper Diſtrict, and ſhall be chargeable and liable to pay the Amount of the Rates, Duties, and Taxes due from ſuch Perſon to the Collector or other Officer in Charge of the Collection of the Exciſe Diſtrict into the Office of which the Aſſeſſment againſt ſuch Perſon ſhall have been returned.

XXXVII. And as an Inducement to Perſons to pay the ſaid Rates, Duties, and Taxes which ſhall be aſſeſſed againſt them, be it further enacted, That whenever any Perſon ſhall pay to the Collector of Exciſe, or other Officer in Charge of the Collection of any Exciſe Diſtrict, the full annual Amount of the Rates, Duties, and Taxes with which ſuch Perſon ſhall be charged or aſſeſſed purſuant to the Proviſions of this Act, on or before the Days and Times when the ſaid Rates, Duties, and Taxes, or the Firſt Inſtalment thereof (if required to be paid by Inſtalments), ſhall be required to be paid in Manner directed by this Act, it ſhall and may be lawful for the ſaid Collector or other Officer to allow to ſuch Perſon a Sum after the Rate of One Shilling in the Pound on the Amount of the whole of ſuch Rates, Duties, and Taxes as ſuch Perſon ſhall ſo actually pay as aforeſaid; and if any Perſon ſhall, in any Caſe where ſuch Rates, Duties, and Taxes ſhall be required to be paid by Inſtalments, pay the full Amount of every ſuch Inſtalment on or before the ſeveral Days or Times when the ſaid ſeveral Inſtalments ſhall be reſpectively required to be paid, it ſhall be lawful for the ſaid Collector or Officer to allow to ſuch Perſon, on Payment of the laſt of ſuch Inſtalments, a Sum after the Rate of One Shilling in the Pound on the whole annual Amount of ſuch Rates, Duties, and Taxes; and the ſaid Collector or Officer ſhall give to ſuch Perſon making ſuch Payment a Receipt for the full Amount of the whole of ſuch Rates, Duties, and Taxes, or of ſuch laſt Inſtalment thereof, ſpecifying the Amount of ſuch Allowance, and deducting the ſame from the Sum payable in reſpect of ſuch Rates, Duties, and Taxes, or ſuch laſt Inſtalment thereof.

An Allowance of 1s. in the Pound ſhall be made to Perſons making Payment on or before the Days appointed.

XXXVIII. And be it further enacted, That if any Perſon to whom any Warrant iſſued under this Act ſhall be directed to levy the ſaid Rates, Duties, or Taxes, or any of them, ſhall be refuſed Admittance into any 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 ſuch Perſon to whom ſuch Warrant ſhall be directed, or from whom ſuch Perſon can make Demand of Entrance; then and in every ſuch Caſe it ſhall and may be lawful for ſuch Perſon, upon a Warrant under the Hand and Seal of any one Commiſſioner of Inland Exciſe and Taxes in *Ireland*, or upon a Warrant under the Hand and Seal of the Collector of Exciſe, or other Officer in Charge of the Collection 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 by Diſtreſs and Sale, in Manner before in this Act mentioned, the ſeveral Rates, Duties, and Taxes, or any and ſuch of them as ſhall be then due and in Arrear, together with the further Sum of One Shilling in the Pound aforeſaid, and the neceſſary and reaſonable Coſts and Charges of taking ſuch Diſtreſs, and of the Removal, Keeping, and Sale thereof.

If Admittance be refuſed to execute a Warrant, Houſe may be broke open.

XXXIX. And be it further enacted, That whenever any Perſon liable to and charged or chargeable with the Payment of the Rates, Duties, or Taxes granted by this Act, or any of them, ſhall before Payment thereof remove from the Diſtrict in which the ſame ſhall be charged, the Collector or other Officer in Charge of the Collection of the ſaid Diſtrict ſhall make and ſign, and cauſe to be tranſmitted to the Collector or other Officer in Charge

In caſe of Removal, the Collector ſhall tranſmit a Certificate to the Collector of the Diſtrict to

which the Perſon charged is removed.

Charge of the Collection of the Diſtrict where the Perſon or Perſons making Default of Payment ſhall then reſide or be, a Certificate ſtating the Chriſtian and Surname and former Reſidence of the Perſon ſo removing, and the Amount of the Rates, Duties, and Taxes chargeable on and due from ſuch Perſon at the Time of ſuch Removal; and every ſuch Collector or other Officer in Charge of the Collection of ſuch laſt-mentioned Diſtrict as aforeſaid is hereby reſpectively authorized and empowered to iſſue his Warrant for the recovering and levying ſuch Amount of the ſaid Rates, Duties, and Taxes as ſhall be ſpecified and ſet forth in the ſaid Certificate, and the ſame ſhall and may be levied accordingly in like Manner as any ſuch Rates, Duties, and Taxes ariſing within ſuch laſt-mentioned Diſtrict may be levied under the Proviſions of this Act; and the Collector or other Officer of the Diſtrict ſo giving ſuch Certificate ſhall tranſmit a Copy thereof to the Commiſſioners of Inland Exciſe and Taxes, and the ſaid Commiſſioners ſhall give ſuch Orders and Directions with reſpect to the paying and accounting for ſuch Sums ſo levied as they ſhall ſee fitting and neceſſary.

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

XL. And be it further enacted, That no Goods or Chattels whatſoever belonging to any Perſon or Perſons, at any Time when any of the Rates, Duties, or Taxes granted by this Act charged 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, or on any Account or Pretence whatever, unleſs the Party at whoſe Suit the ſaid Execution or other Proceſs ſhall be ſued out, or any Seizure made, or to whom ſuch Aſſignment ſhall be made, or ſome Perſon on Behalf of ſuch Party, ſhall, before the Sale or Removal of ſuch Goods or Chattels, pay all ſuch Arrears of the ſaid Rates, Duties, and Taxes, or cauſe the ſame to be paid to the Collector of Inland Exciſe and Taxes, or other Officer in Charge of the Collection of the Diſtrict in which ſuch Goods or Chattels ſhall be ſeized, not exceeding in the whole the Amount of the Duties which ſhall be payable for the Year in which ſuch Seizure ſhall be made, together with the Arrear of One Year immediately preceding; and the ſaid Party at whoſe Inſtance ſuch Seizure ſhall be made, after Payment to the ſaid Collector, or other Officer in Charge of the Collection as aforeſaid, of all ſuch Arrears due of the aforeſaid Rates, Duties, and Taxes for One whole Year, if due, 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 Nonpayment of the ſaid Rates, Duties, and Taxes, the ſaid Collector, or any other Officer in Charge of the Collection as aforeſaid, is hereby authorized and required to iſſue his Warrant under his Hand and Seal, to empower any Perſon or Perſons to diſtrain ſuch Goods and Chattels, notwithſtanding ſuch Execution or Seizure, and to proceed to the Sale thereof, according to the Proviſions of this Act, in order to obtain Payment of all ſuch Arrears of the ſaid Rates, Duties, and Taxes then due and payable, together with the neceſſary and reaſonable Coſts and Charges attending the Diſtreſs, and the Keeping and Sale of ſuch Goods and Chattels.

Guardians and Executors liable to the Rates,

XLI. 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.

having Aſſets in their Hands.

XLII. 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, and they are hereby required, as ſoon as conveniently may be after the paſſing of this Act, to cauſe to be delivered to the Collector of Exciſe of each Diſtrict in *Ireland*, or other Officer in Charge of the Collection thereof, a true Liſt or Schedule in Writing of all ſuch Sums as ſhall be due and in Arrear for or in reſpect of any Rates, Duties, and Taxes payable under any Act or Acts in force immediately before the paſſing of this Act, on Hearths, Firing-places, or Stoves, and on Windows or Lights, and on Male Servants or other Male Perſons, and on Carriages, and on Coach-makers or Makers and Sellers of Carriages, and on Horſes, Mares, and Geldings, and on Dogs, or any of them, within the Diſtrict of which ſuch Collector or other Officer ſhall be in Charge; and ſuch Liſt or Schedule ſhall contain the Names, Surnames, and Places of Abode of the ſeveral Perſons by whom ſuch Rates, Duties, and Taxes ſhall be then due and owing, and the Sum or Sums charged upon and due by each ſuch Perſon reſpectively, and in reſpect of what Articles, Matters, or Things the Sum or Sums ſo due ſhall have been charged; and upon the Delivery of any ſuch Liſt or Schedule it ſhall and may be lawful for every ſuch Collector or other Officer in Charge as aforeſaid, and ſuch Collector or other Officer is hereby reſpectively authorized, empowered, and required, to demand, receive, levy, and recover all ſuch Sums as ſhall appear from ſuch Liſt or Schedule to be due and in Arrear, in as full and ample a Manner in all Reſpects, and with the like Powers, Authorities, and Remedies, to all Intents and Purpoſes, as any Rate, Duty, or Tax may under the Proviſions of this Act be demanded, recovered, levied, and received.

A Liſt of Rates due under any Act in force before the paſſing of this Act, to be delivered to the Collector of each Diſtrict, who ſhall levy the ſame, as any Rate may be levied under this Act.

XLIII. And be it further enacted, That whenever it ſhall happen that ſufficient Goods, Chattels, or Effects of any Perſon liable to the Payment of any Rates, Duties, and Taxes granted by this Act, whereon ſuch Rates, Duties, and Taxes may be levied purſuant to the Directions of this Act, ſhall not be forthcoming, ſo that ſuch Rates, Duties, and Taxes, or any Part thereof, ſhall remain unpaid and unſatisfied, every ſuch Perſon ſhall forfeit and pay a Sum equal to double the Amount of ſuch Rates, Duties, and Taxes ſo remaining unpaid, or of ſo much thereof as ſhall ſo remain

For Want of ſufficient Diſtreſs, the Defaulter ſhall forfeit double the Amount of the Rates.

remain unpaid and unſatisfied, to be recovered againſt ſuch Perſon for the Uſe of His Majeſty, His Heirs and Succeſſors.

Proof of Payment of Rate in One Diſtrict ſhall relieve from the Payment in another.

XLIV And be it further enacted, That on Proof of Payment by any Perſon of any Rates, Duties, and Taxes in reſpect of any Carriages, Male Servants or other Male Perſons, Horſes, Mares, Geldings, and Dogs, in any One Diſtrict 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 Diſtrict or Place in *Ireland*, for the Articles mentioned in ſuch Receipt or Certificate, and for the Period ſpecified therein.

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

XLV. And be it further enacted, That every 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, or not, 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, Workſhop, 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 Perſons hereby required to keep ſuch Account reſpectively, ſhall, within Twenty-one Days next after the Fifth Day of *April*, the Fifth Day of *July*, the Fifth Day of *October*, and the Fifth Day of *January* in each and every Year, deliver to the Collector of Excife, or other Officer

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

as ſhall alſo Livery Stable Keepers;

which Accounts may be inſpected.

Power to enter Premiſes.

Account to be delivered within the Time hereinmentioned, to the Col-

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, deliver a true Copy in Writing of all and every Entry made in such Book or Books respectively, within the Quarter of the Year ending on such Day respectively, 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, 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 seasonable 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.

lector of the District, verified on Oath, if required.

Penalty, 50l.

XLVI. 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 Coachmaker or Maker of Carriages, or by any Seller of Carriages, or by any Livery Stable Keeper, for the Purpose of enabling such Coachmaker or Maker of Carriages, or Seller of Carriages, or Livery Stable Keeper, respectively, to deliver the Accounts, and to make the Entries which such 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 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 every such Offence, in any of the Cases aforesaid, forfeit the Sum of Fifty Pounds, to be paid to the 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; and every such Penalty shall be subject to the same Powers of Mitigation and Reduction as any other Penalties in this Act are made subject to.

Penalty on refusing to give Name and Residence, &c. to enable Coachmakers and others to make out their Account.

XLVII. And be it further enacted, That it shall and may be lawful for the Collector of the Excise of the District, or other Officer in Charge of the Collection thereof, upon the Delivery of any such Account by or on behalf of any Coachmaker or Maker of Carriages, or by any Person selling Carriages as aforesaid, to demand, receive, levy, and collect all such Duties as shall be due by or from any such Coachmaker or Maker of Carriages, or Person selling Carriages, in such Manner and with the like Powers,

On Delivery of Account by Coachmakers, &c. Payment of Duty may be demanded.

Powers, Authorities, and Remedies to all Intents and Purpoſes, as any other Rate, Duty, or Tax under this Act may be demanded, received, and collected under or by virtue of this Act.

Permit for the Conveyance of Carriage from the Houſe of the Coachmaker, &c. to be obtained.

XLVIII. 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.

Penalty, 20l.

Carriages imported to be properly deſcribed in the Entry.

XLIX. And be it further enacted, That whenever any Carriage which is or ſhall be 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 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.

Stamp Duty on Receipts for Payment of Rate, required by 55 G. 3. c. 100. repealed.

L. And be it further enacted, That from and after the Expiration of Ten Days after the paſſing of this Act, no Stamp Duty ſhall be payable on any Receipt which ſhall be given on the Payment of any Rate, Duty, or Tax granted by this Act; and that ſo much of an Act made in the Fifty-fifth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the Collection and Management of Stamp Duties payable on Bills of Exchange, Promiſſory Notes, Receipts, and Game Certificates, in* Ireland, as provides that every Receipt or other Diſcharge given by any Officer of the Revenue on Payment of Money for or on account of any Duty on Dwelling-houſes in reſpect of Hearths or Windows, or on Coaches and other Carriages, or on Horſes, or on Male Servants, ſhall be written or printed, or written and printed, on the proper Receipt Stamp, according to the Amount of the Sum to be paid; and that the Duty on every ſuch Receipt ſhall be paid by the Perſon to whom ſuch Receipt ſhall be given by the Officers of the Revenue; ſhall be and the ſame is hereby repealed.

Collector, &c. may require the Production of the laſt Receipt given for Duty.

LI. And be it further enacted, That it ſhall and may be lawful for the Collector or other Officer in Charge of the Collection of the Diſtrict, or for any Inſpector or Surveyor of the Rates, Duties, and Taxes by this Act granted, or any of them, to require any Perſon chargeable with the ſaid Rates, Duties, and Taxes, or any of them, to produce to ſuch Collector or other Officer, Inſpector or Surveyor, the laſt Receipt paſſed or given to ſuch Perſon for and on account of any ſuch 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 Collector or other Officer, Inſpector or Surveyor, at the uſual Place of Abode of ſuch Perſon, ſuch Receipt ſhall not be produced and delivered to ſuch Collector or other Officer, Inſpector or Surveyor, to be retained by him for ſuch Time as ſhall be ſufficient to enable him to take a Copy of the ſame, then it ſhall and may be lawful for ſuch Collector or other Officer, Inſpector or Surveyor, and they are hereby reſpectively required, to leave a Notice at the uſual Place of Abode of ſuch Perſon, ſetting forth that ſuch Collector or other Officer, Inſpector or Surveyor, 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 Collector or other Officer, Inſpector or Surveyor, at the Day and Hour mentioned in ſuch Notice; and if ſuch Perſon ſhall not produce ſuch Receipt to ſuch Collector or other Officer, Inſpector or Surveyor, 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 Collector or other Officer, Inſpector or Surveyor, (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, 10 l.

Game Certificate to be produced when required.

LII. 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* for the Collection or Superintendance of 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, 20 l.

Notices, Accounts, and Books, &c. required ſhall

LIII. And be it further enacted, That the ſeveral Notices by this Act required to be given in reſpect of the Rates, Duties, and Taxes granted by this Act, or any of them, and the ſeveral Accounts to be delivered

purſuant

be in ſuch Form as the Commiſſioners ſhall appoint.

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.

Miſtake in the Name not to invalidate the Notice.

LIV. 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, &c. on Oath as to the State of their Accounts.

LV. 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, Aſſeſſor, Inſpector, or other Officer employed in the collecting or charging of the ſaid Rates, Duties, and Taxes, or any of them, and to examine him or 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 other Perſons reſpectively 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 Collector or other Perſons reſpectively 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 other Perſon reſpectively, 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.

Penalty on making falſe Entries, &c. 500l.

LVI. 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 Books which ſuch Officer ſhall keep, containing the Survey

vey or Collection of his Walk, Diviſion, or Diſtrict, or ſhall, with ſuch Intent, omit to make any 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 with relation to the ſaid Rates, Duties, and Taxes, or any of them, or with relation to 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.

Power of adminiſtering Oaths.

LVII. And be it further enacted, That in all Caſes where any Affidavit, Oath, or Affirmation is by this Act required or directed to be taken or ſubſcribed or adminiſtered, every ſuch Affidavit, Oath, or Affirmation ſhall and may be taken or adminiſtered by or before any Commiſſioner of Inland Exciſe and Taxes in *Ireland*, or by or before any Collector of Exciſe in his proper Diſtrict, or by or before any other Officer in Charge of the Collection of ſuch Diſtrict, or by or before any Perſon who now is or hereafter ſhall be authorized by the Commiſſioners of Inland Exciſe and Taxes in *Ireland* to adminiſter Oaths in Revenue Caſes; and every ſuch Commiſſioner, Collector, Officer, or Perſon is and are hereby reſpectively authorized, empowered, and required to adminiſter ſuch Affidavit, Oath, or Affirmation accordingly.

Perſons ſwearing falſely to be puniſhed for Perjury.

LVIII. 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*.

Recovery and Application of Penalties.

LIX. And be it further enacted, That all Penalties and Forfeitures under this Act ſhall be paid and payable according to the Amount thereof in *Britiſh* Currency, and ſhall be raiſed, levied, collected, and paid, ſued for, recovered, and applied (except in Caſes where it is otherwiſe directed in this Act), in the ſame Manner and under ſuch Powers and Authorities, and by ſuch Ways and Methods and according to ſuch Rules and Directions, and under ſuch Penalties and Forfeitures, as are appointed, directed, and expreſſed for levying, ſuing for, or recovering of any Penalties or Forfeitures in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled *An Act for the ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or in and by an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues,*

Iriſh Act, 14 & 15 C. 2.

46 G. 3. c. 106.

Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes, in Ireland; or in and by any other Act or Acts in force in *Ireland* relating to the Revenues of Cuſtoms and Exciſe, or either of them, as fully and effectually, to all Intents and Purpoſes, as if the ſame were herein expreſſed and enacted; with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the ſaid recited Act made in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, or any other Act or Acts as aforeſaid, is provided.

Penalties not exceeding 40 l. may be recovered before a Juſtice.

LX. 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 in *Ireland* relating in anywiſe to the Payment, Regulation, or Collection of the Rates, Duties, or Taxes by this Act granted, or any of them, and every ſuch Juſtice is hereby authorized, empowered, and required, upon Information or Complaint in Writing made in that Behalf by any Officer or other Perſon acting under the Authority of the Commiſſioners of Cuſtoms and Exciſe, or either of them reſpectively, within Six Months after the Offence committed, 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 and Chattels ſufficient cannot be found to anſwer ſuch Penalty, ſuch Juſtice of the Peace, or any other Juſtice of the Peace of the County or County of a City or Town in which ſuch Conviction ſhall lie, 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 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

Appeal to Quarter Seſſions.

ſhall ſummon and examine Witneſſes upon Oath, and finally hear and determine ſuch Appeal; and in caſe the Judgment of the Juſtice againſt whoſe Adjudication ſuch Appeal ſhall be brought ſhall be affirmed, it ſhall and may be lawful for ſuch Juſtice or Juſtices at Seſſions 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.

LXI. And be it further enacted, That no Conviction made by any Juſtice, or before any Juſtices of Peace at the Quarter Seſſions, nor any Sentence or Order given or made by any ſuch Juſtice or Juſtices under or by virtue of this Act, ſhall be removed by Writ or 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.

LXII. And be it further enacted, That it ſhall not be neceſſary in any Proceeding before a Magiſtrate or Magiſtrates 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 or for the regulating the Collection of the ſaid Rates, Duties, and Taxes, or any of them, 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, 20l.

LXIII. 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 at Seſſions 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.

LXIV. 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

LXV. And be it further enacted, That any 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 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,

Form.

'BE it remembered, That on the Day of in the Year of our Lord
'*A. O.* of in the County of
'[*or* County, *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 *or* Town of] 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 Paper or Parchment, and to be tranſmitted within Ten Days from the Date of ſuch Conviction to the Clerk of the Peace for the County or County of a City or 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

LXVI. And be it further enacted, That any Warrant 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,

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,

Form.

'County of to wit.

'To *M.* and *N.* and each of them, and their and each of 'their 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 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 Chat-
'tels 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
'Goods and Chattels of the ſaid Offender 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

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

LXVII. 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 Forms of Words of the ſame Import reſpectively:

Form.

'County of to wit.

'To *M.* and *N.* and each of them, their and each of 'their Aſſiſtants.

'WHEREAS on the Day of in the Year One thouſand eight hundred and *A. O.* was 'duly convicted before *I. P.* one of the Juſtices of the Peace for 'the ſaid County, for that he or ſhe, on the Day of 'at in the ſaid County, did '[*here ſtate the Offence*]; and thereupon the ſaid *A. O.* became liable 'to a Fine or Penalty of *Britiſh* Currency, mak-'ing the 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 the 'ſaid Penalty the Sum of : Theſe are therefore to autho-'rize 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 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 ſaid laſt-mentioned Sum from the Goods and Chattels 'of the ſaid *A. O.*, and Goods and Chattels of the ſaid *A. O.* 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 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 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. Penalty, 10l.

LXVIII. And be it further enacted, That every Clerk of the Peace in *Ireland* shall, within One Calendar Month next after any such Conviction shall have been transmitted 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 such Clerk of the Peace, 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 to the said Commissioners of Inland Excise and Taxes; and if any such 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 shall be paid over to the Collector of the District. Penalty, 20l.

LXIX. 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 anywise 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 next 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, 40l.

LXX. 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 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 Officer, shall forfeit the Sum of Forty Pounds for every such Neglect or Refusal.

Commissioners may

LXXI. 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

mitigate Penalties.

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 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 Regulations as by any Act or Acts 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 ſhall be paid in Britiſh Currency.

Application of Duties.

LXXII. And be it further enacted, That all and every the Fines and Penalties which ſhall be incurred under this Act, or under any Act or Acts 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, according to the Amount thereof 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.

Proviſions of 51 G. 3. c. 72. extended to this Act.

LXXIII. And be it further enacted, That all the Proviſions, Clauſes, Rules, Regulations, and Exemptions contained in an Act made in the Fifty-firſt Year of His preſent Majeſty's Reign, intituled *An Act for granting Exemptions in certain Caſes from the Payment of the Duties charged in reſpect of Servants, Carriages, Horſes, and Dogs, kept in* Great Britain *and* Ireland *reſpectively*, ſhall extend and be conſtrued to extend to the ſeveral Rates, Duties, and Taxes, in reſpect of Servants, Carriages, Horſes, and Dogs kept in *Ireland*, granted by this Act and the Schedules thereto annexed, and to the ſeveral Rates, Duties, and Taxes, in reſpect of Servants, Carriages, Horſes, and Dogs kept in *Great Britain*, granted by any Act or Acts in force in *Great Britain* at the Time of the paſſing of this Act, as fully and effectually to all Intents and Purpoſes as if the ſaid Proviſions, Clauſes, Rules, Regulations, and Exemptions were repeated and re-enacted in this Act.

Commiſſioners may direct Windows to be opened to prevent Fever, and exempt the ſame from Duty.

LXXIV. And in order to promote the Recovery of Perſons afflicted with or labouring under contagious or infectious Fever, and the better to prevent the ſpreading of the ſame in *Ireland*, be it further enacted, That whenever it ſhall be made appear to the Satisfaction of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, by ſuch Proof as the ſaid Commiſſioners ſhall require, that the opening of any Window or Windows which ſhall have been ſtopped up, or the making of any new Window or Opening in any Houſe, Outhouſe, or Office, is likely to promote the Recovery of ſuch Perſon or Perſons, or to prevent the ſpreading of ſuch Fever, it ſhall and may be lawful for the ſaid Commiſſioners, and they are hereby authorized and empowered, to make ſuch Rules and Regulations, and Orders, and to give ſuch Directions from Time to Time, for the opening or making of any ſuch Window and again ſtopping up the ſame, and for exempting ſuch Houſe from any Charge in reſpect of ſuch Window, or for charging or ſurcharging ſuch Houſe in reſpect of ſuch Window, as to the ſaid Commiſſioners ſhall in their Diſcretion ſeem requiſite and neceſſary for

the Recovery of ſuch Perſon, or the preventing the ſpreading of ſuch Fever, and as may prevent Frauds under Pretext of opening ſuch Window, or by keeping the ſame open longer than ſhall be requiſite for the Purpoſes aforeſaid.

Commencement of Act.

LXXV. 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 eighteen.

Act may be altered this Seſſion.

LXXVI. 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 Seſſion of Parliament.

SCHEDULES

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 or belonging thereto, and herein-after enumerated, there ſhall be Four or more Fire Hearths or other Places for Firing, or Stoves.

	DUTY. Yearly Rate on the Houſe for the whole Number of Hearths.		
	£	s.	d.
In reſpect of 4	0	12	0
5	0	17	6
6	1	4	0
7	1	11	6
8	2	0	0
9	2	9	6
10	3	0	0
11	3	11	6
12	4	4	0
13	4	17	6
14	5	12	0
15	6	7	6
16	7	4	0
17	8	1	6
18	9	0	0
19	9	19	6
20	11	0	0
21	12	1	6
22	13	4	0
23	14	7	6
24	15	12	0
25	16	17	6
26	18	4	0
27	19	11	6
28	21	0	0
And for and out of every Dwelling Houſe in the whole of which, with every ſuch 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

Schedule (A.)—*continued.*

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

Every Kitchen, Cellar, Scullery, Butlery, Pantry, Larder, Waſhhouſe, Bakehouſe, Brewhouſe, and Lodging Room, or Outhouſe, or Office uſed as ſuch, appertaining or belonging to any Dwelling Houſe, whether the ſame ſhall be contiguous to or disjoined from ſuch Dwelling Houſe, ſhall be deemed and taken to be Part of ſuch Dwelling Houſe; and all Hearths or other Places for Firing or Stoves therein, 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 ſaid Rates, Duties, and Taxes ſhall be charged as if ſuch Houſes, with the Outhouſes, Offices, and Edifices belonging or appertaining to each of them, were One Houſe.

Where any Dwelling Houſe has been or ſhall be divided into different Tenements, being diſtinct Properties, every ſuch Tenement ſhall be ſubject to the ſame Duties as if the ſame were One Houſe, which Duties ſhall be paid by the Occupiers thereof reſpectively.

EXEMPTIONS and ABATEMENTS from the ſaid Rates and Duties.

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.

Any Dwelling Houſe which after the Twenty-ſeventh Day of May One thouſand eight hundred and eight, and before the Twentieth Day of June One thouſand eight hundred and ſixteen, 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 ſuch Outhouſe, Office, or Edifice appertaining thereto as aforeſaid, 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.

Any newly-built Houſe, or newly-built Addition to a Houſe, which ſhall not be uſed or inhabited; and where any newly-built Houſe, or any newly-built Addition to a Houſe, ſhall be uſed or inhabited in Part only, the Re-

Schedule (A.)—*continued.*

mainder thereof being unfit for Uſe or Habitation, ſuch Houſe ſhall be charged only in reſpect of the Fire Hearths in ſuch Parts thereof as ſhall be uſed or inhabited.

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, or occupied by Lodgers, each Lodging let to or occupied by one Perſon or Family, and ſuch Lodging not conſiſting of more than One Room, and the Lodger therein not being provided, by the Perſon letting ſuch Lodging, with Diet or other Accommodation, 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 let to or occupied by Lodgers, each Lodger not occupying more than One Room, and not being provided by the Perſon letting 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 Seſſions 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 Building, 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.

Every Houſe which ſhall be unoccupied from and after the Fifth Day of January in any Year, until and at the Time of making the Aſſeſſment, ſhall be inſerted and deſcribed as ſuch in the Aſſeſſment, with the Number of Hearths and other Places for Firing and Stoves therein, with the Outhouſes, Offices, and Edifices appertaining thereto as aforeſaid; and if ſuch Houſe ſhall continue wholly unoccupied during the whole of ſuch Year, it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes, or any Three of them, upon due Proof of the Fact made to their Satisfaction, to diſcharge ſuch Houſe from the Hearth Tax chargeable thereon for ſuch Year; and if any Perſon ſhall in the courſe of ſuch Year come into the Occupation of any Houſe which ſhall be ſo inſerted and deſcribed in the Aſſeſſment made in reſpect of ſuch Houſe for ſuch Year, every ſuch Perſon ſhall cauſe a Notice thereof in Writing to be given to the Collector of Inland Exciſe of the Diſtrict in which ſuch

Schedule (A.)—*continued.*

House shall be situate, or other Officer in charge of the Collection of such District, within Twenty Days next after the Time when such Person shall first occupy such House; and every Person who shall neglect to give such Notice within the Time aforesaid shall be liable to be charged with and shall pay the Rates, Duties, and Taxes for Hearths, Firing Places, and Stoves with which such House shall be chargeable and charged and assessed for the whole Year in which the same became so occupied: Provided always, that if the Person who shall so occupy any such House shall give such Notice, the said Rates, Duties, and Taxes shall be payable only from the Time when such Person shall first occupy such House according to the Rates aforesaid, proportioned to and estimated on the Period of such Year remaining unexpired at the Time of such first Occupation; and when a Tenant of any House shall after the Assessment of the same quit such House on the Determination of the Lease or Demise thereof, and Notice thereof in Writing shall within Twenty Days next after be given by such Person, or by the Owner or Landlord of such House to the Collector of Excise of the District in which such House shall be situate, or other Officer in Charge of such Collection, it shall and may be lawful for the said Commissioners or any Three of them to discharge such House from or to repay a rateable Proportion of the said Rates or Duties for the Remainder of such Year, in case it shall appear to the said Commissioners that such House shall have continued wholly unoccupied for and during the Remainder of such Year.

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, and herein-after enumerated, having more than Six Windows or Lights.

	£	s.	d.
In respect of 7 Windows or Lights	0	15	0
8	1	4	6
9	1	11	6
10	2	2	0
11	2	14	6
12	3	7	0
13	3	19	6
14	4	12	6
15	5	5	0
16	5	18	0
17	6	10	6
18	7	3	0
19	7	15	6

Schedule (B.)—*continued.*

	£	s.	d.
In reſpect of 20 Windows or Lights	8	8	6
21	9	1	0
22	9	13	6
23	10	6	6
24	10	18	6
25	11	11	6
26	12	4	0
27	12	16	6
28	13	9	6
29	14	2	0
30	14	14	6
31	15	7	0
32	15	19	6
33	16	12	6
34	17	5	0
35	17	17	6
36	18	10	0
37	19	3	0
38	19	15	6
39	20	8	0
40 to 44	21	13	0
45 to 49	23	15	0
50 to 54	25	17	6
55 to 59	27	19	6
60 to 64	29	16	6
65 to 69	31	10	6
70 to 74	33	3	6
75 to 79	34	17	6
80 to 84	36	11	0
85 to 89	38	5	0
90 to 94 inclusive in all Cases	39	18	6
95 to 99	41	12	0
100 to 109	44	3	0
110 to 119	47	10	0
120 to 129	50	17	6
130 to 139	54	4	6
140 to 149	57	12	0
150 to 159	60	19	0
160 to 169	64	6	6
170 to 179	67	14	0
180	69	17	0
And for every ſuch Dwelling Houſe which ſhall contain more than 180 Windows or Lights, for every Window or Light exceeding the Number of 180	0	2	3

RULES

Schedule (B.)—*continued.*

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

All Windows or Lights in ſuch Dwelling Houſe, with the Outhouſes, Offices, and Edifices appertaining or belonging thereto, and all Sky-lights, and all Windows or Lights in any Stair Caſe, Garret, Cellar, Paſſage, or 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 the foregoing Rates, Duties, or Taxes.

Every Kitchen, Cellar, Scullery, Buttery, Pantry, Larder, Waſh-houſe, Bakehouſe, Brewhouſe, and Lodging-room, or Outhouſe or Office uſed as ſuch, appertaining or belonging to any Dwelling Houſe, whether the ſame ſhall be contiguous to or disjoined from ſuch Dwelling Houſe, ſhall be deemed and taken to be Part of ſuch Dwelling Houſe; and all Windows or Lights therein ſhall be reckoned and included in the Number of Windows or Lights 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 ſaid Rates, Duties and Taxes ſhall be charged as if ſuch Houſes, with the Outhouſes, Offices, and Edifices belonging or appertaining to each of them, were One Houſe.

When a Partition or Diviſion in any Window or Light 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.

Where any Dwelling Houſe has been or ſhall be divided into different Tenements, being diſtinct Properties, every ſuch Tenement ſhall be ſubject to the ſame Duties as if the ſame were One Houſe; which Duties ſhall be paid by the Occupiers of every ſuch Tenement reſpectively.

EXEMPTIONS and ABATEMENTS from the ſaid Rates and Duties.

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.

Any Warehouſe being a diſtinct and ſeparate Building, and not a Part or Parcel of the Dwelling Houſe, nor occupied in part or in the whole as a Dwelling Houſe, but employed ſolely for the Purpoſe of lodging Goods, Wares, or Merchandize, or for carrying on ſome Ma-

Schedule (B.)—*continued.*

nufacture or Trade, although the ſame may adjoin to or have internal Communication with the Dwelling Houſe.

Any Window or Light in any Room uſed wholly for the Purpoſe of carrying on any Manufacture therein, and not having any internal Communication with a Dwelling Houſe, or any Part thereof, although ſuch Room ſhall adjoin to ſuch Dwelling Houſe, or be in other reſpects a Part thereof.

Any Dwelling Houſe which after the Twenty-ſeventh Day of May One thouſand eight hundred and eight, and before the Twentieth Day of June One thouſand eight hundred and ſixteen, 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 as aforeſaid, 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 thenceforward ſhall not be entitled to any ſuch Exemption.

Any newly-built Houſe or newly-built Addition to a Houſe which ſhall not be uſed or inhabited, and where any newly-built Houſe, or any newly-built Addition to a Houſe, ſhall be uſed or inhabited in part only, the Remainder thereof being unfit for Uſe or Habitation, ſuch Houſe ſhall be charged only in reſpect of the Windows or Lights in ſuch Parts thereof as ſhall be uſed or inhabited.

Any Houſe containing Eight Windows or upwards, the Whole or the greater Part of the Rooms of which ſhall be let to or occupied by Lodgers, and each Lodger not occupying more than One Room, and not being provided by the Perſon letting ſuch Lodging with Diet or other Accommodation, ſhall not be charged with any higher Duty than One Shilling for each Window or Light, provided that each Window and Light in the Room of every ſuch Lodger ſhall be ſo conſtructed as to open and ſhut, ſo that the ſame may ventilate the Apartment in which each ſuch Window ſhall be.

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 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 the Officers or Perſons reſpectively by whom or by whoſe Servants ſuch Rooms or Apartments are or ſhall be inhabited, ſhall

Schedule (B.)—*continued.*

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 or Light in any Dwelling Houſe ſhall be occupied with or uſed for a Loom which ſhall be ſtanding at or under ſuch Window or Light, 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 on and from the Sixth 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 than One Shilling for each Window or Light therein; provided that if the ſaid Rate of One Shilling for each Window ſhall have been paid in any Year, and that ſuch Houſe ſhall ceaſe to be ſo occupied and kept as aforeſaid within the Year for which ſuch Rate 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 ceaſing to be occupied and kept as above mentioned.

Every Houſe which ſhall be unoccupied from and after the Fifth Day of January in any Year until and at the Time of making the Aſſeſſment, ſhall be inſerted and deſcribed as ſuch in the Aſſeſſment, with the Number of Windows or Lights therein, with the Outhouſes, Offices, and Edifices appertaining thereto as aforeſaid; and if ſuch Houſe ſhall continue wholly unoccupied during the whole of ſuch Year, it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes, or any Three of them, upon due Proof of the Fact made to their Satisfaction, to diſcharge ſuch Houſe from the Window Taxes chargeable thereon for ſuch Year; and if any Perſon ſhall in the Courſe of ſuch Year come into the Occupation of any Houſe which ſhall be ſo inſerted and deſcribed in the Aſſeſſment made in reſpect of ſuch Houſe for ſuch Year, every ſuch Perſon ſhall cauſe a Notice thereof in Writing to be given to the Collector of Exciſe of the Diſtrict in which ſuch Houſe ſhall be ſituate, or other Officer in Charge of the Collection of ſuch Diſtrict within Twenty Days next after the Time when ſuch Perſon ſhall firſt occupy ſuch Houſe; and every Perſon who ſhall neglect to give ſuch Notice within the Time aforeſaid, ſhall be liable to be charged with and ſhall pay the Rates and Taxes for Windows or Lights with which ſuch Houſe ſhall be chargeable and charged and aſſeſſed for the whole Year in which the ſame became ſo occupied: Provided always, that if the Perſon who ſhall ſo occupy any ſuch Houſe ſhall give ſuch Notice, the ſaid Rates, Duties, and Taxes ſhall be payable only from the Time when ſuch Perſon ſhall firſt occupy ſuch Houſe, according to the Rates aforeſaid, proportioned to and eſtimated on the Period of ſuch Year remaining unexpired at the Time of ſuch firſt Occupation; and when a Tenant of any Houſe ſhall after the Aſſeſſment of the ſame quit ſuch Houſe on the Determination of the Leaſe or Demiſe thereof, and Notice thereof in Writing ſhall within Twenty Days next after be given by ſuch Perſon, or by the Owner or Landlord of ſuch Houſe, to the Collector of Exciſe of the Diſtrict in which ſuch Houſe ſhall be ſituate, or other Officer in Charge of ſuch Collection, it ſhall and may be lawful for the ſaid Commiſſioners or any Three of them to diſcharge

Schedule (B.)—*continued.*

charge ſuch Houſe from or to repay a rateable Proportion of the ſaid Rates or Duties for the Remainder of ſuch Year, in caſe it ſhall appear to the ſaid Commiſſioners that ſuch Houſe ſhall have continued wholly unoccupied for and during the Remainder of ſuch Year.

If Proof ſhall be made in the Manner herein directed to the Satisfaction of the Commiſſioners of Inland Exciſe and Taxes in Ireland, or any Three of them, that any Perſon or Number of Perſons in Partnerſhip together reſpectively occupy a Tenement or Building (although the ſame ſhall have been previouſly occupied as a Dwelling Houſe) as a Houſe for the Purpoſes of Trade only, or as a Warehouſe for the ſole Purpoſe of lodging Goods, Wares, or Merchandize therein, or as a Shop or Counting Houſe, no Perſon inhabiting or dwelling or abiding therein, except in the Day-time only for the Purpoſe of ſuch Trade, ſuch Perſon, or each of ſuch Perſons in Partnerſhip reſpectively, reſiding in a ſeparate and diſtinct Dwelling Houſe, or Part of a Dwelling Houſe charged with the Duties on Windows or Lights, it ſhall be lawful for the ſaid Commiſſioners, according to the Proviſions hereafter ſpecified, to diſcharge the Aſſeſſment made in reſpect of ſuch Tenement or Building which ſhall be ſo uſed for the Purpoſe of Trade, or ſo employed as a Warehouſe for the ſole Purpoſe of lodging Goods, Wares, or Merchandize therein, or as a Shop or Counting Houſe.

All ſuch Tenements or Buildings, whether employed wholly for the Purpoſes of Trade, or as Warehouſes for the ſole Purpoſe of lodging Goods, Wares, or Merchandize therein, or as Shops or Counting Houſes, may be brought into Aſſeſſment as Dwelling Houſes; and every Perſon intending to be relieved from any ſuch Aſſeſſment ſhall give Notice thereof to ſome aſſeſſing Officer of the Diſtrict or Walk where any ſuch Tenement or Building ſhall be ſituate, and at the ſame Time deliver a Declaration in Writing ſtating the Pariſh or Place where the Dwelling Houſe or Dwelling Houſes, or Part of a Dwelling Houſe uſed as the Reſidence of him, her, or them, or his, her, or their Family or Families, are reſpectively ſituate; and any aſſeſſing Officer of ſuch Walk or Diſtrict, who by means of ſuch Notice or otherwiſe ſhall have Information of ſuch Claim being made, ſhall from Time to Time and at all Times in the Day-time be admitted to inſpect and ſurvey the Tenement or Building deſcribed to be ſo employed for the Purpoſes of Trade, as well internally as externally, and ſhall inquire and examine into the Uſes and Purpoſes to which ſuch Tenement or Building is or has been employed; and if after any ſuch Claim made, or before or after Allowance thereof, it ſhall be diſcovered that the ſame Tenement or Building hath been employed for any other Uſe than for the Purpoſes of Trade, or as a Warehouſe for lodging Goods, Wares, or Merchandize, or as a Shop or Counting Houſe, or that any Perſon doth inhabit or dwell therein, except as aforeſaid; then and in ſuch Caſe the ſaid Tenement or Building ſhall be aſſeſſed and charged as a Dwelling Houſe to the ſaid Rates, Duties, and Taxes, in reſpect of the Windows or Lights therein, notwithſtanding ſuch Claim, or any Thing herein contained to the contrary.

If the Owner or Occupier of any Mill or Place of Manufacture or Trade, or Warehouſe not being Part or Parcel of any Dwelling Houſe, nor occupied in part or in the whole as a Dwelling Houſe, but employed ſolely for the Purpoſe of lodging Goods, Wares, and Merchandize, or

Schedule (B.)—*continued.*

for the Purpoſe of carrying on ſome Manufacture or Trade, ſhall be authorized by Licence ſigned by the Commiſſioners of Inland Exciſe and Taxes in Ireland, or any Three of them, upon Application made to them by ſuch Owner or Occupier, to appoint any One or more of the Servants of ſuch Owner or Occupier named in ſuch Licence to watch and guard the ſaid Mill or Place of Manufacture or Trade or Warehouſe in the Night-time, in ſuch Caſe the abiding of ſuch licenſed Servant therein, for the Purpoſe of watching and guarding the ſame, ſhall not render the Owner or Occupiers thereof liable to any of the Duties on ſuch Mill or Place of Manufacture or Trade or Warehouſe, in reſpect of the Windows or Lights therein.

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.	Duty.		
	£	s.	d.
In reſpect of 1 ſuch Servant - - - -	2	2	0
2 - - - - -	5	5	0
3 - - - - -	8	8	0
4 - - - - -	12	0	0
5 and upwards - - - -	15	15	0
And for each and every Servant exceeding the Number of Five, the further Sum of - - - -	4	4	0

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 Sixth 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

Schedule (C.)—*continued.*

in any other Buſineſs, jointly with any one or more of the ſame; and for every Servant hired by the Year with any Carriage or Horſes, the Tax on ſuch Servant ſo hired ſhall be charged and chargeable on the Perſon who ſhall uſe ſuch Servant on Hire with any Carriage and Horſes as aforeſaid.

EXEMPTIONS from the ſaid Rates and Duties.

Any Servant who ſhall be really retained or employed ſolely 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.

Any Servant of the Lord Lieutenant or other Chief Governor or Governors of Ireland for the Time being, or 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 for promoting Engliſh Proteſtant Schools in Ireland, 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

SCHEDULE (D.)

CLERKS AND SHOPMEN.

A SCHEDULE of the Duties payable annually for any 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 Sum, or no Sums higher 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 any 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 Sixth 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. £	s.	d.
For Carriages with Four Wheels:			
For 1 ſuch Carriage the annual Sum of	10	0	0
2	22	0	0
3	33	0	0
4	45	0	0
5 and upwards	57	0	0
And for each and every ſuch Carriage exceeding the Number of Five, the further Sum of	12	0	0
And for every additional Body for the ſame Carriage, the further annual Sum of	5	5	0
For Carriages with leſs than Four Wheels:			
For every ſuch Carriage drawn by One Horſe, Mare, Gelding, or Mule, and no more	5	5	0
And for every ſuch Carriage drawn by Two or more Horſes, Mares, Geldings, or Mules	9	0	0
And for every additional Body for the ſame Carriage, the further Sum of	3	3	0
For every Car or Carriage fitted up for carrying Perſons, commonly known by the Name of a Jaunting Car, with not more than Two Wheels, and drawn only by One Horſe, Mare, Gelding, or Mule	2	2	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; and for any Number of ſuch Carriages reſpectively, which any Perſon ſhall have or keep at any Time, between the Fifth Day of January in any Year, and the Sixth Day of January in the Year next following; and which Rates, Duties, and Taxes ſhall be reſpectively paid by the Perſon or Perſons having or keeping any ſuch Carriage.

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,

Schedule (E.)—*continued.*

and 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 Owner; and Proof of the Payment of the Rate, Duty, or Tax for and in reſpect of ſuch Carriage by the Owner thereof, ſhall lie on the Perſon who ſhall keep or have the ſame in his or her Poſſeſſion; 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 from the ſaid Rates and Duties.

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

Coaches, Chaiſes, or other Carriages kept to be let for Hire, for and in reſpect whereof any Rate, Duty, or Tax applicable to local Purpoſes in Ireland, ſhall have been impoſed by any Act or Acts of Parliament in force in Ireland; and which Rate, Duty, or Tax ſhall be annually paid by the Owner.

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 of ſuch Coachmaker or Maker or Seller of Carriages on or before the Sixth Day of January in any Year for which ſuch Carriage would be otherwiſe chargeable, and ſhall have from thence continually remained there.

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, beginning on the Sixth Day of January, 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 parted with, 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.

Schedule (E.)—*continued.*

When any Perſon ſhall have paid the Rate, Duty, or Tax on any Carriage kept by ſuch Perſon, and ſhall part with ſuch Carriage in the Courſe of any Year, beginning on the Sixth Day of January, and ſhall in lieu thereof receive and keep any Carriage chargeable with a higher Rate, Duty, or Tax than ſuch Perſon had paid for the Carriage which ſuch Perſon had ſo parted with, every ſuch Perſon ſhall be allowed Credit for the Sum ſo paid out of the Rate, Duty, or Tax chargeable 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 ſuch Second Carriage; provided that ſuch Perſon ſhall not at one and the ſame Time have had or kept both the ſaid Carriages; and it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in Ireland, or any Three of them, after the Fifth Day of January One thouſand eight hundred and nineteen, and ſo in like Manner after the Fifth Day of January in any ſubſequent Year, to make any Repayment of the Rates, Duties, or Taxes which any Perſon ſhall have paid or ſhall pay in reſpect of any Carriage which ſuch Perſon had or ſhall have or keep in his or her Poſſeſſion in the Year ending the ſaid Fifth Day of January One thouſand eight hundred and nineteen, or in any ſubſequent Year ending the Fifth Day of January, upon Proof being made to the Satisfaction of the ſaid Commiſſioners that ſuch Carriage was not in any Manner whatever uſed at any Time or Times in the Year ending the Fifth Day of January, in reſpect of which Year ſuch Repayment ſhall be claimed by ſuch Perſon; and every ſuch Repayment ſhall be made at the Diſcretion of the ſaid Commiſſioners, and in ſuch Manner and under ſuch Conditions and Regulations as they or any Three of them ſhall direct or appoint.

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, and for every Carriage ſo chargeable which ſhall be ſold by any Perſon in Ireland, 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 Coachmaker or Maker thereof reſpectively, Auctioneer or Perſon ſelling the ſame reſpectively, over and above all Duties on ſuch Sale.

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 Riding, or for drawing any Carriage chargeable with Duty, at any Time between the Fifth Day of January in any Year, and the Sixth Day of January in the Year following.

NUMBER OF HORSES.	Duty.		
	£	s.	d.
For 1 ſuch Horſe, Mare, or Gelding - - -	2	2	0
2 - - - - - -	6	6	0
3 - - - - - -	9	9	0
4 - - - - - -	16	16	0
5 and upwards - - - - -	21	0	0
And for each and every Horſe exceeding the Number of Five, the further Sum of - - - -	4	4	0

RULES for charging the ſaid DUTIES.

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 and may be chargeable and charged with, and ſhall pay the Rate, Duty, and Tax payable for ſuch Horſe, Mare, or Gelding, in the ſame Manner as ſuch Owner is 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 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 on the Perſon who ſhall keep or have the ſame in his or her Poſſeſſion; 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

Schedule (G.)—*continued.*

EXEMPTIONS from the ſaid Rates and Duties.

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, Mare, or Gelding, or for the Purpoſe of drawing any Waggon, Cart, or Carriage not liable to Duty under this Act, 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 Occaſion 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 any Member 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.

One Horſe, Mare, or Gelding uſed by any Perſon occupying a Farm, and making a Livelihood ſolely thereby, 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 drawing any Carriage chargeable with any Duty under this Act.

One Horſe, Mare, or Gelding uſed by any Perſon enrolled or to be enrolled and ſerving in any Troop of Yeomanry Cavalry in Ireland, who ſhall have attended on Horſeback One Half at leaſt of the Number of Days appointed for him to exerciſe or to be on Duty in the Year, and who ſhall produce a Certificate from the Commanding Officer or Permanent Serjeant of ſuch Attendance.

SCHEDULE (H.)

RACE HORSES.

A SCHEDULE of the Rate, Duty, and Tax payable annually for and in reſpect of Race Horſes kept by any Perſon at any Time between the Fifth Day of January in any Year, and the Sixth Day of January in the Year following.

	£	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

Schedule (H.)—*continued.*

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 or paid by the Owner of ſuch Race Horſe, ſhall and may be chargeable and charged with, and 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 Proof of the Payment of the Rate, Duty, or Tax, for and in reſpect of ſuch Race Horſe, by the Owner thereof, ſhall keep or have the ſame in his or her Poſſeſſion; 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.)

DOGS.

A SCHEDULE of the Duties payable annually for or in reſpect of Dogs kept by any Perſon at any Time between the Fifth Day of January in any Year, and the Sixth Day of January in the Year following.

	£	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	11	6
For every Hound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher, and for every other Dog where any Perſon ſhall keep Two or more Dogs, of what Deſcription or Denomination the ſame may be, except Greyhounds, whether the ſame may 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 or her Poſſeſſion, Care, or Keeping, any Dog whatever chargeable with the ſaid Rate, Duty, or Tax, the Rate, Duty, or Tax on which ſhall not have been charged on or paid by the Owner of ſuch Dog, ſhall and may be chargeable and charged with, and ſhall pay the Rate, Duty, and Tax payable for ſuch Dog, in the ſame Manner as

Schedule (I.)—*continued.*

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

Any Dog, not being a Hound, Greyhound, Pointer, Setting Dog, Spaniel, Terrier, or Lurcher, kept by the Occupier of any Houſe not ſubject to any Tax with reſpect to Hearths or Windows, who ſhall keep one ſuch Dog, and no more.

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