


ANNO QUINQUAGESIMO NONO

# GEORGII III. REGIS.

## CAP. XIII.

**An Act to continue Two Acts of the Fifty-sixth and Fifty-eighth Years of His present Majesty, for reducing the Duties payable on Horses used for the Purposes therein mentioned, to the Fifth Day of *April* One thousand eight hundred and twenty-one; and to reduce the Duties chargeable under certain Acts of the Forty-eighth and Fifty-second Years of His present Majesty, in respect of certain Horses, Mares, Geldings, and Mules.**

[31st *March* 1819.]

WHEREAS by an Act passed in the Fifty-sixth Year of the Reign of His present Majesty, intituled *An Act for reducing the Duties payable on Horses used for the Purposes therein mentioned for Two Years, and for repealing the Acts granting Allowances in respect of Children*, certain Duties of Assessed Taxes were discontinued and suspended, and other Duties substituted in lieu thereof, for the Term of Two Years next after the Fifth Day of *April* One thousand eight hundred and sixteen; and which Rates of substituted Duties were continued by another Act passed in the Fifty-eighth Year of the Reign of His said Majesty, intituled *An Act to continue until the Fifth Day of* April *One thousand eight hundred and nineteen, and amend an Act of the Fifty-sixth Year of His present Majesty, for reducing the Duties payable on Horses used for the Purposes therein mentioned*, and extended to other Cases therein mentioned, for the Term of One Year, from the Fifth Day of *April* One thousand eight hundred

56 G. 3. c. 66.

58 G. 3. c. 16.

hundred and eighteen until the Fifth Day of *April* One thousand eight hundred and nineteen: And whereas it is expedient to continue the same Rates of Duty in the said several Acts mentioned for a further Time; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the several Duties, and the Regulations and Provisions for assessing, charging, raising, levying, collecting, applying, and accounting for the same, in the said several Acts mentioned, shall be and the same are hereby severally continued from the Fifth Day of *April* One thousand eight hundred and nineteen until and upon the Fifth Day of *April* One thousand eight hundred and twenty-one.

Recited Acts continued.

Duty on Horses used by Butchers;

II. And whereas it is expedient that the Duties of Assessed Taxes now chargeable under certain Acts, passed in the Forty-eighth and Fifty-second Years of the Reign of His present Majesty, in respect of Horses, Mares, and Geldings herein-after described, should be reduced as herein-after is provided; be it therefore enacted, That from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, the progressive Duties chargeable on Horses, Mares, or Geldings, shall, in the Cases herein-after mentioned, be discontinued; and that from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, there shall be charged and paid for every Horse, Mare, or Gelding which shall be wholly used by any Butcher or his Servant or Servants in his Trade, the annual Sum of Two Pounds Seventeen Shillings and Sixpence; provided that where such Butcher shall so use Two Horses, Mares, or Geldings, and no more, there shall be charged for such Second Horse, Mare, or Gelding, the annual Sum of One Pound One Shilling.

and on Horses not exceeding Thirteen Hands high.

III. And be it further enacted, That from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, the Duties chargeable on Horses, Mares, or Geldings not exceeding the Height of Thirteen Hands, used for the Purposes of riding or drawing Carriages, shall cease and determine; and that from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, there shall be charged and paid for every Horse, Mare or Gelding, not exceeding the Height of Thirteen Hands, and used for the Purposes of riding or drawing any Carriage, the annual Sum of Two Pounds Two Shillings: Provided nevertheless, that nothing in this Act contained shall take away the Exemption or Relief to which any Person keeping and using any such Horse, Mare, or Gelding is now by Law entitled.

Exemptions.

Mares kept for Breeding:

Persons selling Horses bred by them, &c.

IV. And be it further enacted, That from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, all Mares which shall be kept for the sole Purpose of Breeding, shall whilst so kept be wholly exempt from Duty; and that all Persons shall and may sell any Horses which shall have been bred by them or kept by them as Farming Stock upon Lands in their Occupation, for the Space of Three Months at the least, without being liable to be assessed to the Duties payable by Horse Dealers; any thing in any Act or Acts to the contrary notwithstanding.



V. And

Duty on Horse kept for Bailiff;

V. And be it further enacted, That from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, the Duties payable under the said several Acts, in respect of One Horse, Mare, or Gelding, *bonâ fide* kept for and usually employed by any Bailiff upon the Concerns of any Farm or Farms with which he may be intrusted, shall cease during the Continuance of this Act; and that from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, there shall be charged for any such Horse, Mare, or Gelding so kept and used, the annual Sum of Two Pounds Ten Shillings.

and on Mules for carrying Ore, &c. from Mines.

VI. And be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and nineteen, the Duties payable under the said several Acts, in respect of Mules kept by every Person seeking his or her Livelihood by the Carriage or Conveyance of Ore, Slate or Stone, or Coal or Culm, to or from the Mine or Pit, shall cease during the Continuance of this Act; and that from and after the said Fifth Day of *April* One thousand eight hundred and nineteen, every Person keeping any Mule or Mules for the Purpose of carrying Ore, Slate or Stone, or Coal or Culm, to or from the Mine or Pit, or for the Purpose of carrying any Lime, Sea Sand, Sea Weed, or other Manure, shall be charged for each such Mule the annual Sum of Three Shillings; provided that such Ore, Slate or Stone, Coal or Culm, Lime, Sea Sand, Sea Weed, or other Manure, be loaded on the Backs of such Mules, and not otherwise.

Lending or letting of Horses for the Purposes of Agriculture, &c. not to deprive Farmers of the Benefit of the reduced Duties.

VII. And whereas Persons occupying Farms in the Cases specified in the said Acts are deprived of the Benefit of the reduced Duties if any Horses, Mares, or Geldings shall be lent or let by them for Hire; be it therefore enacted, That nothing in the said recited Act contained shall extend or be construed to extend so as to preclude any Occupier of Land therein described from the Benefit of the reduced Assessment therein mentioned, by reason of his, her, or their lending or letting any Horse or Horses, Mare or Mares, Gelding or Geldings, in respect of which such reduced Assessment shall be made, to be employed solely *bonâ fide* and for no other Purpose whatsoever except for the Purposes of Agriculture, or for the making or repairing of Roads, or for drawing Coal, Wood, Peat, or Turf for Consumption as Fuel in any Private House or Houses, and not for the Purposes of Sale.

Tenants coming into Occupation at Midsummer to be discharged from a Moiety of the Annual Assessment.

VIII. Provided also, and be it further enacted, That any Tenant coming into the Occupation of his or her Farm at or after *Midsummer* in any Year, may appeal to the Commissioners for executing this Act, and on Proof to their Satisfaction that he or she shall not have kept or used any Horses, Mares, or Geldings, by him or her used in the Cultivation of the said Farm, prior to his or her coming into the Occupation of such Farm, shall be entitled to be released and discharged from One Moiety of the Annual Assessment payable in respect of the said Horses, Mares, or Geldings.

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