

ANNO QUARTO

GEORGII IV. REGIS.

****

CAP. LXII.

An Act to repeal the Duties upon Horses let to Hire for the Purpose of travelling in *Great Britain*, and to grant other Duties in lieu thereof; and to provide for letting the same to farm.

[10th *July* 1823.]

WHEREAS it is expedient to repeal the Rates and Duties now payable upon or in respect of Horses, Mares, and Geldings let for Hire, for the Purpose of travelling in *Great Britain*; and also the Duty on Licences required to be taken out by Persons letting such Horses, Mares, and Geldings for Hire; and to grant other Duties upon all Horses, Mares, and Geldings let for Hire, in lieu thereof: And whereas it is also expedient to repeal the several Acts now in force relating to the said Rates and Duties, and to reduce the same into One Act of Parliament, and to make other Provisions for the better collecting the Duties herein-after granted, and for letting the same to farm: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Thirty-first Day of *January* One thousand eight hundred and twenty-four, so much of an Act passed in the

The recited Acts repealed after Jan. 31, 1824, viz.

Twenty-fifth Year of the Reign of His late Majesty King *George* the
25 G. 3. c. 51. Third, intituled *An Act for repealing the Duties on Licences taken out by Persons letting Horses for the Purpose of travelling Post, and on Horses let to Hire for travelling Post and by Time, and on Stage Coaches, and for granting other Duties in lieu thereof, and also additional Duties on Horses let to Hire for travelling Post and by Time,* as relates to the Duties on Horses hired to be used in travelling Post and by Time; and also an Act passed in the Twenty-seventh Year
27 G. 3. c. 26. of the Reign of His said late Majesty, intituled *An Act to enable the Lord High Treasurer, or Commissioners of the Treasury for the Time being, to let to farm the Duties granted by an Act made in the Twenty-fifth Year of His present Majesty's Reign, on Horses let to Hire for travelling Post and by Time, to such Persons as should be willing to contract for the same;* and also so much of an Act passed in the Forty-fourth Year of the Reign of His said late Majesty, intituled
44 G. 3. c. 98. *An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment, and Paper, in* Great Britain, *and to grant new and additional Duties in lieu thereof,* as relates to the Duties on Horses hired to be used in travelling in *Great Britain;* and also an Act passed in the Fifty-seventh Year of
57 G. 3. c. 59. the Reign of His said late Majesty, intituled *An Act for letting to farm the Post Horse Duties, and for better securing and facilitating the Recovery of the said Duties;* and also an Act passed in the First Year of the Reign of His present Majesty King *George* the Fourth, inti-
1 G. 4. c. 88. tuled *An Act to continue, until the First Day of* January *One thousand eight hundred and twenty-four, an Act of the Fifty-seventh Year of His late Majesty, for letting to farm the Post Horse Duties, and to amend the Acts relating to the Post Horse Duties;* and all the Rates and Duties, Clauses, Provisions, and Regulations contained in any other Acts, as far as the same relate to the said Rates and Duties, shall

Exception. cease and determine; save and except as far as the said Acts or any of them, or any Enactments, may have repealed any former Acts or Enactments therein contained, relating to the Payment or Collection of the said Rates and Duties, or any Part thereof, which may be now payable or which may become payable, or to any Penalty or Penalties which hath or have been or may be incurred under any of the said Acts; which said Rates, Duties, and Penalties shall be recoverable, and Proceedings or Suits thereon shall be instituted and carried on, in such and the same Manner as if this Act had not been made:

Bonds and Licences to continue in force. Provided always, that the several Bonds given or which may hereafter be given, in pursuance of the said Acts or any of them, shall continue and be in full Force and Effect, with respect to all Duties due and owing, or which may become due and owing by virtue of any of the said Acts; and that the several Licences granted or which may hereafter be granted in pursuance of any of the said Acts, shall continue and be in full Force and Effect, for and during the Periods for which the same have been or may be respectively granted; and that the several Deputations and Appointments which have been or may be made under the Provisions of any of the said Acts, shall remain and continue in full Force and Effect until duly revoked or determined.

II. And

II. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, there shall be collected and paid, throughout the Kingdom of *Great Britain*, unto and for the Use of His Majesty, His Heirs and Successors, the several Duties following; that is to say, Duties.

Every Postmaster or other Person in *Great Britain*, who shall let Horses, Mares, or Geldings for Hire (except as herein-after mentioned) shall pay annually unto His Majesty, His Heirs and Successors, the Sum of Five Shillings for a Licence authorizing him, her, or them so to do:

And that for and in respect of every Horse, Mare, or Gelding let for Hire by the Mile (at the usual Rate charged for Horses travelling Post at the Place at which such Horse, Mare, or Gelding shall be let for Hire), the Sum of One Penny Halfpenny for every Mile such Horse, Mare, or Gelding shall be hired or used to travel or go:

And that for and in respect of every Horse, Mare, or Gelding let for Hire, to go no greater Distance than Eight Miles from the Place of letting for Hire every such Horse, Mare, or Gelding, One-fifth Part of the Sum charged for such letting for Hire, or the Sum of One Shilling and Nine-pence for every Horse, Mare, or Gelding so let for Hire:

And that for and in respect of every Horse, Mare, or Gelding let for Hire, to go no greater Distance than Eight Miles from the Place of letting for Hire every such Horse, Mare, or Gelding, where such Horse, Mare, or Gelding shall not bring back any Person or Persons, and shall not deviate from the usual Line of Road between the Place of letting and the Place or Distance to which every such Horse, Mare, or Gelding shall be hired to travel or go, the Sum of One Shilling for every such Horse, Mare, or Gelding so let for Hire as last aforesaid:

And that for and in respect of every Horse, Mare, or Gelding let for Hire or used for any Period of Time less than Twenty-eight successive Days, or in any other Manner than by the Mile, or to go no greater Distance than Eight Miles, in either of the Cases aforesaid One-fifth Part of the Sum charged on every such letting for Hire or using, or the Sum of Two Shillings and Sixpence for each Day not exceeding Three Days, and the Sum of One Shilling and Nine-pence for each Day exceeding Three Days and not exceeding Thirteen Days, and the Sum of One Shilling and Three-pence for each Day exceeding Thirteen Days and less than Twenty-eight Days, during the Time for which every such Horse, Mare, or Gelding shall be so let for Hire or used:

And that for and in respect of every Horse, Mare, or Gelding let for Hire or used for Twenty-eight successive Days, or for any longer Period of Time, where any such Horse, Mare, or Gelding shall be returned in a less Period of Time than Twenty-eight successive Days, and not to be exchanged for another Horse, Mare, or Gelding in continuation of the same Hiring, One-fifth Part of the Sum received or agreed to be received for such letting for Hire or using, for and in respect of every such Horse, Mare, or Gelding,

or the Sum of Two Shillings and Sixpence for each Day not exceeding Three Days, and the Sum of One Shilling and Nine-pence for each Day exceeding Three Days and not exceeding Thirteen Days, and the Sum of One Shilling and Three-pence for each Day exceeding Thirteen Days and less than Twenty-one Days, during the Time every such Horse, Mare, or Gelding shall have been under the Direction of the Person hiring the same, by virtue of such letting for Hire.

On what Horses, &c. Duties are to be charged.

III. And be it further enacted, That the Duties granted by this Act shall be deemed to attach and be payable upon or in respect of every Horse, Mare, or Gelding let for Hire or used as aforesaid, either as a Saddle Horse, or for drawing any Carriage or Vehicle conveying any Person or Persons, and upon or in respect of every Horse, Mare, or Gelding used for drawing any Mourning Coach or Hearse; but the said Duties shall not be deemed to attach upon or be payable in respect of any Horse, Mare, or Gelding used for the Purpose of drawing any Carriage or Vehicle conveying Passengers for Hire at separate Fares, as a public Stage Coach or Carriage, and duly licensed by the Commissioners of Stamps in *Great Britain*; nor shall the said Duties attach upon or be payable in respect of any Horse, Mare, or Gelding used in drawing any Hackney Coach or Carriage duly licensed by the Commissioners of Hackney Coaches, where the same shall be licensed to go no greater Distance than Ten Miles from the Cities of *London* or *Westminster*; nor shall the said Duties be payable for or in respect of any Horse, Mare, or Gelding used for drawing any Mourning Coach or Hearse, where the same shall be used to go no greater Distance than Eight Miles from *Temple Bar* in the City of *London*; nor shall the said Duties be payable for or in respect of any Horse, Mare, or Gelding which shall be used for drawing any Cart or Carriage kept or usually employed for the Conveyance of Fish.

Exemptions.

Duties to be under the Management of the Commissioners of Stamps.

IV. And for the better and more effectually collecting and paying the said Duties herein-before granted, be it further enacted, That the said Duties shall be under the Care and Management of the Commissioners of Stamps in *Great Britain* for the Time being; which said Commissioners, or the major Part of them, are hereby required and empowered to appoint and employ such Officers and Persons under them for that Purpose, and to allow such Salaries and incidental Charges as shall be necessary, and also to do all other Acts, Matters, and Things necessary to be done for putting this Act in execution, with relation to the said Duties hereby granted.

Commissioners of Stamps to grant Licences and Regulations as to the Date and Expiration

V. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, any Two or more of the said Commissioners of Stamps, or some Person duly authorized by them, shall grant Licences to any Person or Persons who shall apply for the same, to let any Horses, Mares, and Geldings for Hire as aforesaid; and that all such Licences which shall be granted between the Thirty-first Day of *January* and the

Sixteenth Day of *March* in any Year shall be dated on the First Day of *February* in that Year; and that all such Licences which shall be granted at any other Time shall be dated on the Day on which the same shall be granted; and all such Licences respectively shall have effect and continue in force from the Day of the Date thereof until the Thirty-first Day of *January* following, both inclusive, and no longer; and that no Person or Persons whatsoever required by this Act to be licensed shall, unless he, she, or they shall have obtained a proper Licence in that Behalf, let any Horse, Mare, or Gelding for Hire to be used in any of the Cases aforesaid, upon pain to forfeit for every Horse, Mare, or Gelding so let out for Hire as aforesaid the Sum of Ten Pounds: Provided always, that no such Licence shall be granted to any Person or Persons applying for the same, until he, she, or they shall have entered into and given or renewed the Security by Bond, as by this Act is directed and required. of the Licences.

VI. And be it further enacted, That the said Commissioners of Stamps, or their Collectors, shall supply all Persons who shall be licensed to let Horses, Mares, and Geldings for Hire, in the Manner aforesaid, with proper Tickets and Certificates, and the Toll Gate Keepers with proper Exchange and Check Tickets, and that the Tickets for and in respect of every Horse, Mare, or Gelding, or of any Number of Horses, Mares, or Geldings, let for Hire by the Mile, for drawing any Carriage or Vehicle conveying any Person or Persons, shall be adapted for the Insertion of the Day of the Month, the Month and Year, on which every such Horse, Mare, or Gelding shall be let for Hire, the Christian and Surname of the Person letting for Hire, if not an Innkeeper, or the Name of his or her Sign or Description of House, if an Innkeeper, and in either Case the Name of the Place of his or her Residence, the Number of Horses, Mares, and Geldings, the Number of Miles, the Names of the Town or Place (and if to *London*, the Name of the Street, Square, or Place) to which every such Horse, Mare, or Gelding shall be hired to go; and that the Tickets for and in respect of every Horse, Mare, or Gelding, or of any Number of Horses, Mares, or Geldings, let for Hire for a Day or less Period of Time, to be used within the Distance of Eight Miles from the Place of letting for Hire any Horse, Mare, or Gelding, for the Purpose of drawing any Carriage or Vehicle conveying any Person or Persons, shall be adapted for the Insertion of the Day of the Month, the Month and Year, on which every such Horse, Mare, or Gelding shall be hired, the Christian and Surname of the Person or Persons letting any such Horse, Mare, or Gelding for Hire, if not an Innkeeper, or the Name of his or her Sign or Description of House, if an Innkeeper, and in either Case the Name of the Place of his or her Residence, and the Number of Horses, Mares, or Geldings so let for Hire as aforesaid; and that the Tickets for and in respect of any Horse, Mare, or Gelding, or any Number of Horses, Mares, or Geldings, let for Hire to go no greater Distance than Eight Miles from the Place of letting for Hire any Horse, Mare, or Gelding, where such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall not bring back any Person or Persons, and shall not deviate from

Commissioners of Stamps to deliver proper Blank Forms of Tickets.

What Tickets shall contain on Lettings by the Mile.

What Tickets shall contain on Lettings of Horses to be used within the Distance of Eight Miles from the Place of letting.

What Tickets shall contain on Horses let to go no greater Distance than Eight Miles from the Place of letting.

from the usual Line of Road between the Place of letting and the Place or Distance to which every such Horse, Mare, or Gelding shall be hired to travel or go, for the Purpose of drawing any Carriage or Vehicle conveying any Person or Persons as aforesaid, shall be adapted for the Insertion of the Day of the Month, the Month and Year, on which every such Horse, Mare, or Gelding shall be let for Hire, the Christian and Surname of the Person or Persons letting any such Horse, Mare, or Gelding for Hire, if not an Innkeeper, or the Name of his or her Sign or Description of House, if an Innkeeper, and in either Case the Name of the Place of his or her Residence, the Number of Horses, Mares, or Geldings so let for Hire as aforesaid; and that the Tickets for and in respect of every Horse, Mare, or Gelding, or of any Number of Horses, Mares, or Geldings let for Hire for any Period of Time less than Twenty-eight successive Days, and in any other Manner than by the Mile, or to go no greater Distance than Eight Miles, in either of the Cases aforesaid, for the Purpose of drawing any Carriage or Vehicle conveying any Person or Persons as aforesaid, shall be adapted for the Insertion of the Day of the Month, the Month and Year, on which every such Horse, Mare, or Gelding shall be hired, the Christian and Surname of the Person or Persons letting any such Horse, Mare, or Gelding for Hire, if not an Innkeeper, or the Name of his or her Sign or Description of House, if an Innkeeper, and in either Case the Name of the Place of his or her Residence, the Number of Horses, and the Day or Number of Days for which every such Horse, Mare, or Gelding shall be let for Hire, and if such Hiring shall be for any Period of Time exceeding One Day, the Name and Place of Residence of the Person hiring such Horse, Mare, or Gelding, Horses, Mares, or Geldings; and that the Certificate for and in respect of any Horse, Mare, or Gelding, or of any Number of Horses, Mares, or Geldings let for Hire for Twenty-eight successive Days or more, for drawing any Carriage or Vehicle conveying any Person or Persons as aforesaid, shall be adapted for the Insertion of the Day of the Month, and Month and Year, upon which the Hiring shall commence, the Christian and Surname and Residence of the Person letting every such Horse, Mare, or Gelding for Hire, the Name and Residence of the Person hiring the same, the Number of Horses, Mares, or Geldings let for Hire, and the Number of Days for which the same shall be so let for Hire; and that the Ticket by this Act directed to be given by the Keeper of any Toll Gate or Bar, in exchange for the Ticket issued for any Horse, Mare, or Gelding, or any Number of Horses, Mares, or Geldings let for Hire for any Period of Time less than Twenty-eight successive Days, and in any other Manner than by the Mile as aforesaid, shall be adapted for the Insertion of the Name of the County in which the Toll Gate or Bar at which such Exchange Ticket shall be given is situated, the Name of such Toll Gate or Bar, the Day of the Month, the Month and Year, upon which the Hiring shall be or commence, the Number of Horses, Mares, or Geldings, the Day or Number of Days, the Names of the Places from which and to which every such Horse, Mare, or Gelding shall be hired to go, or to go to and return from, the Number of Miles, and the Names and Residences of the Person or Persons letting and hiring every such Horse, Mare,

What Tickets shall contain on Lettings for a Day, or less Period of Time than Twenty-eight Days.

What Tickets shall contain on Lettings for Twenty-eight successive Days.

What Exchange Tickets shall specify.

Mare, or Gelding respectively, as the said Particulars or any of them shall be expressed in the original Ticket; and that the Check Ticket by this Act directed to be given by any Keeper of any Toll Gate or Bar in exchange for any Certificate issued for any Horse, Mare, or Gelding, Horses, Mares, or Geldings, hired for Twenty-eight successive Days, or more, shall be adapted for the Insertion of the Name of the County in which the Toll Gate or Bar at which such Check Ticket shall be given is situated, the Name of such Toll Gate or Bar, the Day of the Month, the Month and Year, on which such Hiring shall commence, the Number of Horses, Mares, or Geldings, the Number of Days, and the Names and Residences of the Person or Persons letting and hiring every such Horse, Mare, or Gelding respectively, as the said Particulars or any of them shall be expressed in the original Certificate.

What Check Tickets shall contain.

VII. And whereas there are many public Roads on which there are no Toll Gates or Bars, so that the Tickets or Certificates directed to be issued by the several Postmasters and other Persons cannot be received and filed, as directed by this Act; be it therefore enacted, That it shall and may be lawful to and for the said Commissioners of Stamps to erect Bars and Gates across any public Road, for the Receipt of the Tickets and Certificates directed to be issued in pursuance of this Act, and to place a proper Person or Persons thereat, who shall have the same Power and Authority to collect and receive such Tickets or Certificates, and shall be authorized to demand the Money from the Traveller or Travellers, for not producing and showing such Ticket or Tickets, Certificate or Certificates, in like Manner as the Keepers of any Toll Gates or Bars are authorized by this Act to collect, demand, and receive the same, and such Person or Persons shall be liable and subject to the same Penalties for any thing done contrary to this Act, as the Keepers of Toll Gates or Bars are subject and liable.

Commissioners of Stamps may erect Gates.

VIII. And be it further enacted, That the said Commissioners, at the Time of issuing any such Licence as aforesaid, shall deliver or cause to be delivered to every Postmaster, or other Person to whom such Licence shall be granted as aforesaid, printed or written Papers, intituled "Stamp Office Weekly Accounts," which shall be adapted for the Insertion of the following Particulars relating to the Horses, Mares, or Geldings which may be let for Hire, *videlicet*, the Day of the Month, the Month and the Year, of such letting for Hire, the Names of the Towns or Places from which and to which, or from which and to which and back again, according as the Hiring may be, the Number of every Carriage required by this Act to be numbered, the Christian and Surname of every Postillion or Driver employed, the Amount of the Sum charged for or in respect of every letting for Hire, the Number of Horses, Mares, or Geldings let for Hire, the Number of Days, and the Number of Miles for which such Horses, Mares, or Geldings shall be let for Hire, and the Amount of the Duty payable for and in respect of every such letting for Hire, as the Case may be or shall require, according to the following or such

Commissioners of Stamps to deliver Accounts to the Postmasters.

such other Form as the said Commissioners shall judge convenient for keeping such Account:

STAMP OFFICE WEEKLY ACCOUNT.

Day of the Month.	Month and Year.	From what Place and to what Place and back, if so hired.	Number of Carriage.	Christian and Surname of Postillion or Driver.	The Sum charged.	By Time.			By the Mile.		DUTY.
						Number of Horses.	Number of Days.	Number of Miles.	Number of Horses.	Number of Miles.	£ s. d.

No licensed Postmaster to keep more than One House by virtue of One Licence.

IX. And be it further enacted, That no Postmaster or other Person whomsoever, licensed or to be licensed by Authority of this Act, shall by virtue of One Licence keep more than One Inn, House, or other Place for letting Horses for Hire, but that for each and every Inn, House, or other Place which any Postmaster or other Person shall keep for the Purpose of letting Horses for Hire as aforesaid, a separate and distinct Licence shall be taken out and paid for by such Postmaster or other Person, upon pain to forfeit for every Inn, House, or Place, so kept by him, her, or them, at which any Horse, Mare, or Gelding shall be left for Hire, and not named or described in any Licence granted or to be granted to him, her, or them as aforesaid, the Sum of Twenty Pounds.

Penalty 20*l.*

Licensed Postmasters to have a Sign in Front of House.

X. And be it further enacted, That every Postmaster or other Persons so licensed to let Horses for Hire, as herein-before mentioned, shall cause the Words "Licensed to let Horses for Hire" to be painted or written in legible Characters, either on a Sign hung out from or fixed upon some visible Place in the Front of his, her, or their House, Stables, or Out-offices, at the respective Places at which he, she, or they may be licensed to let Horses for Hire as aforesaid, to denote that such Postmaster or other Person is a Letter of Horses for Hire; and that if any Postmaster or other Person, so licensed as aforesaid, shall presume to let out for Hire any Horse, Mare, or Gelding, as herein-before mentioned, without hanging out or fixing such Sign as aforesaid, every such Postmaster or other Person so offending shall, for every such Offence, forfeit and pay the Sum of Five Pounds.

Penalty 5*l.*

Carriages kept to be let with Horses to be numbered,

XI. And be it further enacted, That where any Person or Persons who shall be licensed to let Horses for Hire in the Manner aforesaid shall keep any Carriage or Carriages, to be furnished at the same Time with any Horse or Horses by him, her, or them let for Hire by the

the Mile as aforesaid (except Hearses and Mourning Coaches), he, she, or they shall, before such Carriage or Carriages shall be so furnished or used, cause the same to be numbered with different Numbers, beginning with Number One and proceeding upwards progressively to the highest Number of Carriages which he, she, or they shall so keep, and shall also mark or paint, or cause to be marked or painted, in One or more straight Line or Lines on the Outside Panel of each Door of every such Carriage which shall have a Door thereto, and on some conspicuous Part of each of the Outsides of every such Carriage which shall not have a Door thereto, his, her, or their Christian and Surname, and the Name of the City, Town, or Place where he, she, or they shall keep such Carriage or Carriages, in large and legible Characters, and Figures of Black or White, whichever shall most differ from the Colour of the Figures whereon the same shall be marked or painted, each Letter to be at least One Inch in Length, and each Figure at least One Inch and an Half in Length, and both Letters and Figures to be of a proper Breadth in proportion to the Length thereof respectively, and shall continue the same on every such Carriage as long as such Carriage shall be kept for the Purpose aforesaid, varying the Numbers on such Carriage from Time to Time as Occasion shall require, so as to make the same correspond with the actual Number of such Carriages which he, she, or they shall then keep; and if any Person or Persons so licensed as aforesaid shall neglect or omit to number, mark, or paint any such Carriage in Manner aforesaid, or shall mark or paint, or cause to be marked or painted thereon, any false or fictitious Name or Place of Residence, or any higher Number than the greatest Number of such Carriages which he, she, or they shall then keep, or shall keep Two or more such Carriages with the same Number marked or painted thereon, or shall continue any Number upon any such Carriage after he, she, or they shall cease to keep any Number of such Carriages corresponding therewith, he, she, or they shall, for every such Offence, forfeit and pay the Sum of Ten Pounds.

and the Name painted thereon.

Penalty 10*l.*

XII. And be it further enacted, That every Postmaster or other Person so licensed to let Horses for Hire as aforesaid shall, at the Time of receiving his, her, or their first Licence, give Security by Bond to His Majesty, His Heirs and Successors, in the Sum of Fifty Pounds, with a Condition that he, she, or they will, whenever thereunto required, re-deliver, or cause to be re-delivered, all and every the Stamp Office Tickets which he, she, or they may have received, and that may remain unaccounted for by him, her, or them, or that he, she, or they will pay the Value of such Tickets, to be ascertained as herein mentioned; and that he, she, or they will also deliver, to the Person or Persons properly authorized by the said Commissioners of Stamps, the Stamp Office Weekly Accounts so delivered to such Postmaster or other Person, faithfully made out and signed as hereinafter directed, and make Payment of all such Sum and Sums of Money as shall be due and payable to His Majesty in pursuance of and according to the true Intent and Meaning of this Act; and also that he, she, and they shall and will truly and faithfully observe and perform all the Directions, Matters, and Things herein contained,

Persons on receiving first Licence to give Security by Bond, conditioned to account for the Stamp Office Tickets, &c.

contained, on his, her, or their Behalf to be observed and performed: Provided always, that every Postmaster or other Person so licensed to let Horses for Hire as aforesaid is hereby required to renew from Time to Time such Security by Bond to His Majesty, conditioned as aforesaid, at the Expiration of Three Years from the Date of the first, or if more than One Bond shall have been given, at the Expiration of Three Years from the Date of the last preceding Bond, by another Bond conditioned as aforesaid; and in case of the Non-performance or Breach of any such Condition, or any Part thereof, it shall and may be lawful for the said Commissioners, or the Persons so appointed by them, to cause each and every such Bond to be prosecuted according to Law, and in case of Judgment against the Defendant, the said Commissioners may, if they shall think fit, refuse to grant to such Person against whom such Judgment shall be obtained any Licence to let Horses for Hire as aforesaid in future.

Collector to transmit Bonds, and an Account of Persons licensed, every Three Months.

XIII. And be it further enacted, That every Person appointed a Collector under this Act shall, at or before the Expiration of every Three Months, transmit and send to the said Commissioners of Stamps every Bond given as a Security to His Majesty, as aforesaid, which may have been taken from any Postmaster or other Person, conditioned as herein-before set forth, and shall also make out and deliver, within the Time aforesaid, an Account or List in Writing of the Licences granted by him, as such Collector as aforesaid, to any Person or Persons to let Horses, Mares, or Geldings for Hire as aforesaid, which List or Account shall specify the Christian and Surname of the Person or Persons licensed, the Place of Residence, the Names of the Inn (if any), and the Date of every such Licence; and if any such Collector shall neglect or refuse to transmit and send every such Bond, Account, or List as aforesaid, he shall for every such Neglect or Refusal forfeit and pay the Sum of One hundred Pounds.

Penalty 100*l.*

Duty on Appointments of Collectors 1*l.* 15*s.*

Postmasters Bonds 10*s.*

XIV. And be it further enacted, That no Deputation or Commission to be hereafter granted pursuant to this Act, appointing any Person to be a Collector of the said Duties on Horses let for Hire in the Manner aforesaid, shall be charged or chargeable with any higher Stamp Duty than One Pound and Fifteen Shillings; and that no Bond by this Act required to be given by any Postmaster or other Person letting Horses for Hire as aforesaid shall be charged or chargeable with any higher Stamp Duty than Ten Shillings.

Persons letting Horses shall be chargeable with the Duty.

Postmasters, &c. who shall receive the Hire of any Horse shall be liable to Duty.

XV. And be it further enacted, That every Postmaster or other Person letting any Horse, Mare, or Gelding for Hire shall be chargeable with and made liable for the Payment of the Duty by this Act imposed in respect of every such letting for Hire, whether the Person letting such Horse, Mare, or Gelding for Hire shall have received such Duty or not; and that every Postmaster or other Person who shall receive the Hire for any Horse, Mare, or Gelding, shall be considered as the Person to whom the Duties herein-before granted shall be paid, and shall be chargeable with and accountable for the same, as if such Postmaster or other Person was the actual Proprietor of such Horses, Mares, or Geldings, although the

same may belong to and be the Property of some other licensed Postmaster or other Person; and that where any Postmaster or other Person so licensed as aforesaid, at whose Inn, House, or other Place any Person or Persons shall apply to change Horses, if he, she, or they cannot furnish Horses to convey such Person or Persons on his, her, or their Journey, when applied to for that Purpose, such Postmaster or other Person shall, and he or she is hereby directed to issue, to any Person requiring the same, a fresh Ticket properly filled up, and to receive the Duty due thereon, and to charge himself or herself therewith in the same Manner as if such Horses had been hired from such Postmaster or other Person.

Where Postmasters, &c. cannot furnish Horses to Travellers, to give a new Ticket.

XVI. And be it further enacted, That if any Person or Persons, not being licensed to let Horses for Hire as aforesaid, shall, after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, let for Hire any Horse, Mare, or Gelding, Horses, Mares, or Geldings as aforesaid, he she, or they shall be chargeable with and accountable for the Duty or Duties hereby made payable for and in respect of every Horse, Mare, or Gelding which shall be so let for Hire, in such and the same Manner as if he, she, or they had obtained such Licence as aforesaid, and had received such Duty or Duties of and from the Person or Persons hiring such Horse, Mare, or Gelding as aforesaid; and shall from Time to Time, upon a Week's Notice in Writing for that Purpose given by any Collector of the said Duties for the County, District, or Place where he, she, or they shall so let any Horse, Mare, or Gelding for Hire as aforesaid, deliver to such Collector, whenever by him requested, after the Expiration of such Notice, a true Account in Writing, signed by him, her, or them, of every such Horse, Mare, or Gelding, which he, she, or they shall have let for Hire in the Manner aforesaid, and shall not then have already accounted for, and of the Mode and Manner in which every such Horse, Mare, or Gelding shall have been let for Hire, and of the Duty or Duties payable in respect thereof, in such and the same Manner as is hereby required to be done by Persons licensed to let Horses for Hire as aforesaid, and shall also verify such Account by Oath or Affirmation (to be administered by such Collector), in like Manner as licensed Persons are hereby required to do, and shall thereupon pay to such Collector the Amount of such Duty or Duties; and in case of any Refusal or Neglect so to do, then he, she, or they shall forfeit and pay the Sum of Twenty Pounds for every Default in not delivering such Account, verified as aforesaid, and Double the Amount of the Duty or Duties which he, she, or they shall be then chargeable with: Provided always, that where any such Notice shall have been given and Request made for the Delivery of such Account as aforesaid, then upon the Delivery of such Account, and Payment of the Duty due thereon, in pursuance of such Notice and Request, and upon taking out such Licence or Licences as ought to have been taken out by him, her, or them, previously thereto, the Person or Persons so delivering such Account shall be indemnified and discharged from any Penalty or Penalties which he, she, or they may be then liable to, in consequence of having let for Hire any Horse, Mare, or Gelding, Horses, Mares, or Geldings, *in*

Persons not licensed to be accountable for Duties same as licensed Persons.

Account to be delivered on a Week's Notice from the Collector, verified on Oath as to certain Particulars.

Penalty 20*l.*, and double the Amount of Duties.

Indemnification on accounting for the Duties, and on taking out Licence.

in the Manner mentioned in such Account, without having obtained such Licence as aforesaid.

No Person shall pay for more Miles than shall be expressed in the Ticket. Penalty on not filling up the Ticket truly 10*l.*

XVII. And be it further enacted, That no Person hiring any Horse, Mare, or Gelding, shall be compelled to pay for a greater Number of Miles, for the Hire of such Horse, Mare, or Gelding, Horses, Mares, or Geldings, than shall be expressed upon the Ticket by this Act directed to be delivered to such Person; and if any Postmaster or other Person so licensed as aforesaid shall insert in such Ticket the Name of any other Town or Place than the Town or Place to, or to and from which, the Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be hired to go, or to go and return, or a less Number of Miles, every Postmaster or other Person so offending shall for every such Offence forfeit and pay the Sum of Ten Pounds; and the said Commissioners shall, if they think fit, after Conviction of such Offender, refuse to grant such Offender any Licence in future.

In case of Death, &c. of licensed Postmaster, the Executor, &c. to be accountable for Duties; but Licence must be taken out within 30 Days.

XVIII. And be it further enacted, That if any Postmaster or other Person, licensed to let Horses for Hire in Manner aforesaid, shall die or become insolvent, it shall and may be lawful for his or her Executors or Administrators, Assignees or Trustees, or other Persons succeeding to or taking Possession of such Inn, House, or other Place, to let Horses for Hire in Manner aforesaid, until such Time as such Person shall procure such Licence and give such Security as herein-before directed, without being liable to the Penalty herein-before imposed upon Persons letting Horses for Hire without being licensed in that Behalf; provided that such Licence be taken out within Thirty Days after the Death or Insolvency of such Postmaster or other Person; and such Person or Persons shall be subject to the same Rules, Regulations, and Charges, and liable to account for and pay the Duties hereby imposed, in like Manner as such Postmaster or other Person was subject and liable.

Postmaster, &c. to deliver Tickets properly filled up.

XIX. And be it further enacted, That every Postmaster or other Person who shall, from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, let any Horse, Mare, or Gelding, Horses, Mares, or Geldings, for Hire, shall by himself or herself, or his or her Servants, previous to the using any such Horse, Mare, or Gelding, Horses, Mares, or Geldings, deliver or cause to be delivered to the Person or Persons hiring any such Horse, Mare, or Gelding, Horses, Mares, or Geldings, One or more Ticket or Tickets, properly filled up as to all the Particulars herein-before mentioned, which shall be applicable to the *Hiring* of such Horse, Mare, or Gelding, Horses, Mares, or Geldings; and that every Postmaster or other Person who shall let for Hire any Horse, Mare, or Gelding, Horses, Mares, or Geldings, for Twenty-eight successive Days or more, shall in like Manner as aforesaid deliver or cause to be delivered to the Person hiring such Horse, Mare, or Gelding, Horses, Mares, or Geldings, One or more of the Certificates herein-before mentioned, properly filled up as to the several Particulars herein-before mentioned, in respect

of every such letting for Hire; and if any Postmaster or other Person as aforesaid, under any Pretence whatsoever, shall neglect or refuse to deliver to the Person or Persons hiring any such Horse, Mare, or Gelding, Horses, Mares, or Geldings, One or more of the Tickets or Certificates herein-before directed to be delivered to such Person or Persons, properly filled up as to the several Particulars herein-before mentioned, applicable to such respective letting for Hire, such Postmaster or other Person shall for each and every such Neglect or Refusal forfeit and pay the Sum of Ten Pounds. Penalty 10*l.*

When Horses are given up within the Period for which they were hired the Check Ticket shall be delivered up to the Collector on Penalty of 20*l.*

XX. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, where any Person so licensed to let Horses for Hire as aforesaid shall let for Hire any Horse, Mare, or Gelding, Horses, Mares, or Geldings, for Twenty-eight successive Days or more, and such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be given up and returned to the Person letting the same before the Expiration of the Time for which such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall have been so let for Hire, the Person or Persons so letting such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall, at the Time of receiving back such Horse, Mare, or Gelding, Horses, Mares, or Geldings, ask for and receive of and from the Person or Persons so returning or giving up such Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Check Ticket which he, she, or they shall have received in Exchange for the original Ticket or Certificate delivered to him, her, or them, on the letting for Hire such Horse, Mare, or Gelding, Horses, Mares, or Geldings, and shall within Three Days after the Return of such Horse, Mare, or Gelding, Horses, Mares, or Geldings, deliver up or transmit such Check Ticket to the Collector of the aforesaid Duties, to whom he, she, or they shall be bound to deliver his or her Stamp Office Weekly Account; and if any Person so licensed as aforesaid shall refuse or neglect to ask for such Check Ticket, or having received the same shall refuse or neglect to deliver it up or transmit the same to the said Collector within the Time aforesaid, he, she, or they shall for every such Offence forfeit and pay the Sum of Twenty Pounds; and if he, she, or they shall use any such Check Ticket, or permit the same to be used, or give out the same to any Person or Persons for the Purpose of being used to cover and protect any other letting for Hire whatever from the Duty hereby granted, he, she, or they shall for every such Offence forfeit and pay the Sum of Fifty Pounds. Penalty for using a Check Ticket improperly, 50*l.*

Travellers to demand and deliver Tickets at the first Toll Gate.

XXI. And be it further enacted, That every Person hiring any Horse, Mare, or Gelding, before using the same, shall receive of and from the Person or Persons letting the same One or more of the Tickets or Certificates, properly filled up as to the several Particulars in that behalf herein-before mentioned, which shall be applicable to the Hiring of such Horse, Mare, or Gelding, and shall leave and deliver, or cause to be left and delivered, every such Ticket or Certificate with the Keeper of any Toll Gate or Bar, at the first Toll Gate or Bar which the Person hiring or using any such Horse, Mare, or Gelding shall pass or go through, and shall ask for and receive of and from such Keeper of any Toll Gate or Bar the necessary Exchange

or Check Ticket as aforesaid, containing the several Particulars in that behalf herein-before mentioned, which shall be applicable to the Hiring of any such Horse, Mare, or Gelding, which Exchange or Check Ticket shall be produced and shewn by the Person hiring or using any such Horse, Mare, or Gelding, at every Toll Gate or Bar through which he or she shall afterwards pass or go with such Horse, Mare, or Gelding, at any Time within the Period for which such Horse, Mare, or Gelding shall have been let for Hire as aforesaid.

Penalty on Persons falsely alleging Horses to be their own, 10*l.*

XXII. And be it further enacted, That if any Person hiring or using any Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall neglect or refuse to deliver, produce, or shew, at any Toll Gate or Bar, the Ticket, Exchange Ticket, Certificate, or Check Ticket which he or she ought, according to the Provisions of this Act, to deliver, produce, or shew at such Toll Gate or Bar, and shall falsely allege such Horse, Mare, or Gelding, Horses, Mares, or Geldings, with which he or she shall pass such Toll Gate or Bar, to be his or her own Horse, Mare, or Gelding, Horses, Mares, or Geldings, and not a hired Horse, Mare, or Gelding, or hired Horses, Mares, or Geldings, in order to avoid being stopped, or to avoid the Payment of the Sum which the Keeper of any Toll Gate or Bar shall be entitled to demand, in default of such Ticket, Exchange Ticket, Certificate, or Check Ticket being delivered or shewn as aforesaid, every Person so offending shall for every such Offence forfeit and pay the Sum of Ten Pounds.

Toll Gate Keepers to demand Tickets and Certificates, and give CheckTickets and Certificates in exchange.

XXIII. And be it further enacted, That the Keeper of every Toll Gate or Bar in any City, Town, or other Place through which any Horse, Mare, or Gelding, Horses, Mares, or Geldings, let for Hire for drawing any Carriage or Vehicle as aforesaid, shall or may first pass or go, shall ask and demand of and from the Person or Persons using such Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Ticket or Tickets, Certificate or Certificates, issued for and in respect of such Horse, Mare, or Gelding, Horses, Mares, or Geldings; and every such Keeper of such Toll Gate or Bar shall deliver to the Person or Persons hiring or using any such Horse, Mare, or Gelding, Horses, Mares, or Geldings, One or more Exchange Tickets or Check Tickets, properly filled up as to the Particulars in that behalf herein-before mentioned, and shall receive and write his or her Name upon and file all and every such Ticket or Tickets, Certificate or Certificates; and every such Keeper of such Toll Gate or Bar is hereby authorized and empowered to prevent any Horse, Mare, or Gelding, Horses, Mares, or Geldings, let for Hire in any of the Ways aforesaid, passing or going through such Toll Gate or Bar, unless the Person or Persons hiring or using any such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall first deliver or produce and shew to the Keeper of such Toll Gate or Bar the necessary Ticket, Certificate, Exchange Ticket, or Check Ticket aforesaid, containing and specifying the Particulars in that behalf herein-before mentioned, which shall be applicable to the Hiring of such Horse, Mare, or Gelding, Horses, Mares, or Geldings as aforesaid, or shall pay or offer to pay to the Keeper of such Toll Gate or Bar the Sum of One Shilling and Nine-pence for and in respect of every such Horse,

Persons not suffered to pass without producing the proper Ticket, &c. or paying 1*s.* 9*d.* for every such Horse, &c.

Mare, or Gelding; which Sum or Sums the Keeper of such Toll Gate or Bar is hereby authorized to ask, demand, and receive, to and for his or her own Use and Benefit.

Penalty on Toll Gate Keeper for Neglect, 10*l.*

XXIV. And be it further enacted, That if any Keeper of any Toll Gate or Bar shall neglect to ask and demand, or shall refuse to receive from any Person hiring or using any Horse, Mare, or Gelding, Horses, Mares, or Geldings, any Ticket or Certificate hereby directed to be delivered to such Keeper of any Toll Gate or Bar as aforesaid, or shall neglect or refuse to write his or her Name, or to file the same when delivered, such Keeper of such Toll Gate or Bar as aforesaid shall for every such Offence forfeit and pay the Sum of Ten Pounds.

Toll Gate Keepers neglecting to give Exchange and Check Tickets;

or allowing any Person except Collector to inspect Tickets to forfeit 10*l.*

XXV. And be it further enacted, That if any Keeper of any Toll Gate or Bar shall neglect or refuse to give to any Person or Persons hiring or using any Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Ticket or Tickets hereby directed to be given in Exchange; or shall deliver an Exchange or Check Ticket without having first received the necessary Ticket or Certificate containing the Particulars in that behalf herein-before mentioned, applicable to the Hiring of any Horse, Mare, or Gelding, Horses, Mares, or Geldings as aforesaid; or shall make, or permit or cause or suffer to be made, any Alteration whatever in any Ticket hereby authorized to be received and filed by him or her, after any such Ticket shall have come to his or her Possession or Custody; or shall deliver any Ticket, herein-before directed to be received and filed by him or her, to any Person or Persons other than the Person or Persons duly authorized as herein mentioned to receive the same; or shall permit or suffer any Person or Persons to examine, see, or inspect any Ticket or Tickets directed to be by him received and filed as aforesaid, other than the Person or Persons duly authorized to receive such Ticket or Tickets; or if any Keeper of any Toll Gate or Bar shall ask, demand, or receive, or agree to take or accept any less Sum or Sums of Money than he or she is hereby authorized to ask, demand, and receive, and retain to his or her own Use, every such Keeper of any Toll Gate or Bar as aforesaid, offending in any or either of the Cases aforesaid, shall for every such Offence forfeit and pay the Sum of Ten Pounds.

Toll Gate Keepers within Five Miles to deliver Tickets to the Head Office of Stamps, and if beyond that Distance the Tickets shall be delivered to the Collector.

XXVI. And be it further enacted, That the Keeper of every Toll Gate or Bar within the Distance of Five Miles from the Head Office of Stamps in the City and Liberties of *Westminster* shall bring or cause to be brought all and every the Tickets and Certificates required by him or her to be received to the said Head Office, or to such other Place within the Bills of Mortality as the said Commissioners shall appoint; and if such Toll Gate or Bar shall be beyond the Distance of Five Miles from the Head Office aforesaid, then the Keeper of every such Toll Gate or Bar shall bring or cause to be brought all and every the Tickets and Certificates by him or her received as aforesaid to such Places and at such Times as the Collector appointed to collect such Tickets and Certificates shall require, provided such Places shall not be at a greater Distance than the nearest Market Town; and such Keeper of every such Toll Gate or Bar

Bar shall, upon Demand made to him or her for that Purpose, deliver up or cause to be delivered up all such Tickets and Certificates as aforesaid to the Collectors to be appointed as aforesaid; and if any Keeper of any Toll Gate or Bar shall neglect or refuse to attend with and deliver up all and every the Ticket or Tickets, Certificate or Certificates, so received by him or her as aforesaid, at the Time and Place herein-before mentioned in that Behalf as aforesaid, every such Keeper of any Toll Gate or Bar shall, for each Ticket or Certificate he or she shall so neglect or refuse to deliver up, forfeit and pay the Sum of Twenty Shillings.

Penalty on Neglect of Delivery 20s. for each Ticket.

Allowance to Toll Gate Keepers.

XXVII. And for the Encouragement of the Keepers of the Toll Gates or Bars in the Execution of this Act, and as a Compensation for their Trouble, be it further enacted, That every Keeper of any Toll Gate or Bar shall be and he is hereby authorized to demand and receive, from the Collector or other Person appointed to get in such Tickets as aforesaid, and to whom such Keeper of any Toll Gate or Bar shall deliver such Tickets as aforesaid, the Sum of One Farthing for and in respect of each Horse specified in any Ticket; and also the Sum of One Farthing for each such Horse for every Day more than One and less than Twenty-eight successive Days in such Tickets mentioned; and such Collector or other Person is hereby authorized to pay and allow the same accordingly, which Allowance shall be over and above the Allowance or Privilege hereby given to such Keepers of any Toll Gate or Bar of retaining the Money by him, her, or them collected from such Person or Persons who shall not, pursuant to this Act, deliver, produce, or shew the Ticket, Exchange Ticket, Certificate, or Check Ticket, as is herein-before directed, to the Keeper of any Toll Gate or Bar as aforesaid.

Collector or other Person authorized, may attend at any Toll Gates, and receive and examine Tickets.

Toll Gate Keeper obstructing, &c. to forfeit 20*l.*

XXVIII. And be it further enacted, That it shall and may be lawful for any Collector, or other Person duly authorized as aforesaid, from Time to Time to enter into and remain in any Toll House or other Place at the Gate or Bar of which any Toll is by Law payable, for the Purpose of examining and receiving the Tickets and Certificates by this Act directed to be delivered; and if any Keeper of any Toll Gate or Bar, or any other Person or Persons, shall refuse to permit any Collector, or other Person authorized as aforesaid, from Time to Time to enter into and remain in any such Toll House or other Place as aforesaid, or to examine and receive such Tickets or Certificates as aforesaid, or shall obstruct, hinder, or molest such Collector, or other Person so authorized, in entering into and remaining in such Toll House or other Place as aforesaid, for the Purpose of examining and receiving such Tickets or Certificates, or if any Keeper of any Toll Gate or Bar, or any other Person or Persons, shall in any way hinder, molest, interrupt, or disturb any such Collector, or other Person authorized as aforesaid, in the reasonable Use of such Toll House or other Place as aforesaid, for the Purpose aforesaid, every Keeper of any such Toll Gate or Bar, and every Person aiding and assisting such Keeper of any Toll Gate or Bar, offending in any of the Cases aforesaid, shall for every such Offence forfeit and pay the Sum of Twenty Pounds.

XXIX. And

XXIX. And be it further enacted, That in calculating the Amount of Duty to be paid, when the same shall be One-fifth Part of the Sum charged for any letting for Hire of any Horse, Mare, or Gelding, Horses, Mares, or Geldings, such One-fifth Part shall be calculated upon the whole Sum charged by such Postmaster or other Person letting such Horse, Mare, or Gelding, Horses, Mares, or Geldings, for and in respect of such Horse, Mare, or Gelding, Horses, Mares, or Geldings so let for Hire, and of the Carriage (if any) used therewith; and that in calculating the Amount of the Duty to be paid as aforesaid, no fractional Part of any Sum of Money amounting to a less Sum of Money than One Penny shall be charged in respect of any Part of the said Duties; and that the Inn, House, or other Place at which any Person or Persons shall be licensed to let Horses for Hire as aforesaid, shall be deemed and taken to be the Place of letting for Hire of every Horse, Mare, or Gelding by him, her, or them so let for Hire; and that where any Horse, Mare, or Gelding which shall have been let for Hire for any Period of Time, and shall be retained and kept beyond the Expiration of the Time for which the same shall have been let for Hire without a new Hiring or new Hirings, every such Horse, Mare, or Gelding shall be deemed and taken, so far as relate to the Duties imposed by this Act, to have been retained and kept upon a Hiring or Hirings similar to that for which every such Horse, Mare, or Gelding was originally let for Hire.

Mode of calculating Duty where specific Sums are charged for the Hire of Horses, &c.

XXX. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, all and every Person and Persons letting Horses for Hire as aforesaid, shall insert and set forth in his, her, or their Stamp Office Weekly Account the several Particulars following; (that is to say), whenever he, she, or they shall let for Hire by the Mile any Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Day of the Month, the Month and Year for which such Horse, Mare, or Gelding, Horses, Mares, or Geldings shall be let for Hire, the Names of the Towns or Places from which and to which, or from and to which and back again, such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be hired to go, the Number of every Carriage which he, she, or they shall furnish with any such Horse, Mare, or Gelding, Horses, Mares, or Geldings (if by this Act required to be numbered), the Christian and Surname of every Postillion or Driver employed therewith, the Number of Horses, Mares, or Geldings so let for Hire, and also the Amount of the Duty payable for and in respect of every such letting for Hire; and whenever such Person or Persons letting Horses for Hire as aforesaid shall let for Hire for a Day or less Period of Time, to be used within the Distance of Eight Miles from the Place of letting for Hire any Horse, Mare, or Gelding as aforesaid for the Purpose of drawing any Carriage conveying any Person or Persons as aforesaid, any Horse, Mare, or Gelding, Horses, Mares, or Geldings, he, she, or they shall insert and set forth in his, her, or their Stamp Office Weekly Account, the several Particulars following; (that is to say), the Day of the Month, the Month and Year on which such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be let for Hire, the Number of every Carriage, if by this Act required to be numbered,

Particulars to be inserted in Stamp Office Weekly Accounts:

In cases of lettings by the Mile:

In Cases of lettings of Horses to be used within the Distance of Eight Miles from the Place of letting:

numbered, the Christian and Surname of every Postillion or Driver employed with such Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Number of Horses, Mares, or Geldings so let for Hire, and the Amount of the Sum charged for such letting for Hire; and shall be answerable and accountable for One-fifth Part of such Sum of Money so charged, or for the Sum of One Shilling and Nine-pence for each Horse, Mare, or Gelding so let for Hire; and shall enter in his, her, or their Stamp Office Weekly Account such One-fifth Part of such Sum charged, or the Sum of One Shilling and Nine-pence for each Horse, Mare, or Gelding, as and for the Duty payable in respect of any Horse, Mare, or Gelding, Horses, Mares, or Geldings, so let for Hire as aforesaid; and whenever such Person or Persons letting Horses for Hire as aforesaid shall let for Hire any Horse, Mare, or Gelding, Horses, Mares, or Geldings, to no greater Distance than Eight Miles from the Place of letting for Hire, any Horse, Mare, or Gelding, where such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall not bring back any Person or Persons, and shall not deviate from the usual Line of Road between the Place of letting and the Place or Distance to which every such Horse, Mare, or Gelding shall be hired to travel or go, for the Purpose of drawing any Carriage or Vehicle conveying any Person or Persons as aforesaid, he, she, or they shall insert and set forth in his, her, or their Stamp Office Weekly Account the several Particulars following; that is to say, the Day of the Month, and Month and Year, on which such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be so let for Hire, the Number of every Carriage, if by this Act required to be numbered, the Christian and Surname of every Postillion or Driver employed with such Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Number of Horses, Mares, or Geldings so let for Hire, and also the Amount of the Duty payable for and in respect of every such letting for Hire as aforesaid; and whenever such Person or Persons letting Horses for Hire as aforesaid shall let for Hire for any Period of Time less than Twenty-eight successive Days, and in any other Manner than by the Mile, or to go no greater Distance than Eight Miles in either of the Cases aforesaid, any Horse, Mare, or Gelding, Horses, Mares, or Geldings, he, she, or they shall insert and set forth in his, her, or their Stamp Office Weekly Account the several Particulars following; (that is to say), the Day of the Month, the Month and Year, on which such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be let for Hire, and from and to what Place, or from and to what Place and back again, such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be hired to go, the Number of every Carriage which shall be furnished therewith, if by this Act required to be numbered, the Christian and Surname of every Postillion or Driver employed with such Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Amount of the Sum charged for the Hire or Use of such Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Time for which the same shall be let for Hire or used, the Number of Horses, Mares, and Geldings so let for Hire, and where the Distance shall be ascertained the Number of Miles which the same shall be hired to go, or to go and return; and in all Cases the Amount of the Duty payable for and in respect of every Horse, Mare,

In Cases of lettings of Horses to go no greater Distance than Eight Miles from the Place of letting:

In cases of lettings of Horses for less than Twenty-eight Days:

or Gelding, upon every Letting for Hire or using; and whenever such Person or Persons letting Horses for Hire as aforesaid shall let for Hire, for Twenty-eight successive Days or more, any Horse, Mare, or Gelding, Horses, Mares, or Geldings, as aforesaid, he, she, or they shall insert and set forth in his, her, or their Stamp Office Weekly Account the several Particulars following; (that is to say), the Number of Horses, Mares, or Geldings so let for Hire, the Day of the Month, the Month and Year, on which such Hiring shall commence, the Number of every Carriage which shall be furnished therewith, (if by this Act required to be numbered), the Christian and Surname of every Postillion or Driver employed with such Horse, Mare, or Gelding, Horses, Mares, or Geldings, the Time for which the same shall be hired, and the Name and Place of Abode of the Person hiring the same; and he, she, or they shall also insert in every such Account a Memorandum or Notice of all Horses, Mares, or Geldings which shall have been let for Hire by him, her, or them as aforesaid, for Twenty-eight successive Days or more, and which since the Date of his, her, or their last Account shall have been given up and returned to him, her, or them by the Hirer, before the Expiration of the Time for which such Horse, Mare, or Gelding, or Horses, Mares, or Geldings, shall have been let for Hire, and the Day of the Month on which the same shall have been so given up and returned, and shall be answerable and account for One-fifth Part of the Sum received or agreed to be received for such letting for Hire or using, for and in respect of every such Horse, Mare, or Gelding, or the Sum of Two Shillings and Sixpence for each Day not exceeding Three Days, and the Sum of One Shilling and Nine-pence for each Day exceeding Three Days and not exceeding Thirteen Days, and the Sum of One Shilling and Three-pence for each Day exceeding Thirteen Days and less than Twenty-one Days, during the Time every such Horse, Mare, or Gelding, shall have been under the Direction of the Person or Persons hiring the same, by virtue of such letting for Hire as aforesaid; and in case of any Refusal or Neglect of any Person or Persons letting any Horse, Mare, or Gelding, Horses, Mares, or Geldings, for Hire as aforesaid, to insert in his, her, or their Stamp Office Weekly Account the Particulars herein-before respectively mentioned, or any or either of them, applicable to each letting for Hire, such Person or Persons shall for each and every such Refusal or Neglect forfeit and pay the Sum of Twenty Pounds.

In cases of lettings of Horses for Twenty-eight Days and more.

Penalty 20*l*.

XXXI. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, every Person so licensed as aforesaid, who shall let for Hire any Horse, Mare, or Gelding, Horses, Mares, or Geldings as aforesaid, shall enter or cause to be entered in his, her, or their Stamp Office Weekly Account the several Particulars by this Act required to be inserted therein, on the same or following Day on which any such Horse, Mare, or Gelding, Horses, Mares, or Geldings, shall be so let for Hire, or so given up and returned as aforesaid, and in default thereof he, she, or they shall, for every such Default, forfeit and pay the Sum of Forty Shillings.

Entries to be made in Account the Day the Horses are let or returned.

Penalty 40*s*.

XXXII. And

Stamp Office Account to be open for Inspection of Collector.

XXXII. And be it further enacted, That the Stamp Office Weekly Account required to be kept by every Postmaster or other Person licensed to let Horses for Hire as aforesaid, shall be open for the Inspection and Examination, at all seasonable Times, of the said Commissioners of Stamps or any Collector appointed by them as aforesaid; and if any Postmaster or other Person as aforesaid shall refuse to permit and suffer the said Commissioners of Stamps, or any Collector appointed by them as aforesaid, at any seasonable Time, to inspect his, her, or their Stamp Office Weekly Account, such Postmaster or other Person so licensed as aforesaid shall, for every such Refusal as aforesaid, forfeit and pay the Sum of Ten Pounds.

Penalty 10*l.*

When and where Licensed Persons should deliver Account and pay Duty.

XXXIII. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, every Person licensed as aforesaid, residing in the City of *London* or Liberty of *Westminster*, or within the Distance of Five Miles from the Head Office of Stamps or within the Bills of Mortality, shall attend and deliver his or her Stamp Office Weekly Accounts, and pay the Duties for which he, she, or they shall be accountable, unto the said Commissioners of Stamps, at the said Head Office, or to some Collector authorized to receive the same, at such Place and at such Time as shall be appointed for that Purpose, by a Notice to be written or printed upon the Blank Forms of the Stamp Office Weekly Accounts, which shall from Time to Time be delivered to him or her by any authorized Collector of the said Duties, for the Purpose of making therein the Entries required by this Act, provided such Place be not at a greater Distance than Two Miles from the said Head Office; and every Person so to be licensed as aforesaid, not residing within Five Miles of the Head Office of Stamps, or within the Bills of Mortality, shall attend and deliver his, her, or their Stamp Office Weekly Accounts, and pay the Duties for which he, she, or they shall be accountable, unto the Collector authorized to receive the same, at such Place in the Market Town in which he, she, or they shall reside, or in the nearest Market Town to his, her, or their Place of Residence, and at such Time as shall be appointed for that Purpose by a Notice to be written or printed upon the Blank Forms of the Stamp Office Weekly Accounts, which shall from Time to Time be delivered to him, her, or them by any authorized Collector of the said Duties, for the Purpose of making therein the Entries required by this Act, under the Penalty of Ten Pounds for every Default in not delivering such Account, and double the Amount of the Duties due and payable by such licensed Persons.

Penalty for Neglect in not delivering Account and paying the Duty 10*l.* and double the Amount of the Duty.

Postmaster to make Oath of Truth of Account.

XXXIV. And for the more effectually taking an Account of the several Duties imposed by this Act, and preventing Frauds therein; be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, every Postmaster or other Person so licensed to let Horses for Hire as aforesaid, shall, at the respective Times of delivering his or her Account or Accounts to the said Commissioners, or other Person authorized by them to receive the same, and the Money due thereon, make Oath, or being One of the People called *Quakers*, make and subscribe a solemn

Affirmation before such Commissioners or other Person authorized as aforesaid, who are hereby respectively authorized and empowered to administer such Oath and Affirmation, to the Truth of the Account then delivered, in the Form following:

'I *A. B.* do swear [*or* affirm, *in the Case of a Quaker*], That the Stamp Office Weekly Account [*or* Accounts] now delivered by me, doth or do contain a just and true Statement of the Number of Horses, Mares, and Geldings which have been let for Hire by me, or my Servants, or on my Account and Behalf, from the Day of to the Day of both inclusive, together with the Manner in which such Horses, Mares, and Geldings have been so let for Hire as aforesaid, and also the full Amount of the Duty due and payable by me, or for which I am chargeable or accountable, for or in respect of every such Horse, Mare, or Gelding so let for Hire by me, or on my Account as aforesaid, during the Time aforesaid; all which said Statements, Matters, and Things, and all the other Particulars contained in the said Account or Accounts, so far as regards myself and my own Acts, are true, and so far as regards the Acts of my Servants, or of any other Person or Persons on my Behalf, are true to the best of my Knowledge and Belief, So help me GOD.'

Which said Oath or Affirmation shall be made and subscribed before the said Commissioners of Stamps, or other Person authorized to receive such Account or Accounts as aforesaid; which said Commissioners of Stamps, or other Person authorized as aforesaid, are and is hereby respectively empowered to administer such Oath or Affirmation; and if any Person making such Oath or Affirmation shall knowingly and wilfully make a false Oath or Affirmation, of or concerning any of the Matters to be therein specified and set forth, every Person so offending, and being thereof lawfully convicted, shall be subject and liable to such Pains and Penalties as by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable.

How lost Tickets are to be paid for.

XXXV. And to prevent Disputes as to the Rate or Value at which any of the Tickets, delivered in pursuance of this Act to Postmasters, or other Persons letting Horses for Hire as aforesaid, and which may remain unaccounted for on the Thirty-first Day of *January* in each and every Year, shall be settled and accounted for; be it enacted, That every such Ticket delivered as aforesaid, and which shall remain unaccounted for at the Time aforesaid, shall be valued in account and paid for at and after the Rate of One Shilling for each Horse, according to the Number of Horses expressed by Figures on such Ticket, and in the Receipt given by such Postmasters or other Persons for the same.

Allowance to Postmasters.

XXXVI. And be it further enacted, That the Receiver General at the Head Office, and the said other Collectors duly appointed to receive the Duties hereby imposed, shall, at the Time of settling the respective Accounts of the several licensed Postmasters and other Persons, allow to such Postmasters and other Persons, and deduct

from their respective Accounts, at and after the Rate of Three-pence in the Pound out of the Monies by them regularly accounted for, and paid to such Receiver General or other Collector, on account of the Duties imposed by this Act.

Horses used in Coaches standing for Hire, as Hackney Coaches, to pay a Weekly Duty.

XXXVII. And for the Convenience of Persons residing in Cities or populous Towns (other than the Cities of *London* and *Westminster*, or the Borough of *Southwark*), letting for Hire or using Horses, Mares, or Geldings for drawing Coaches or other Carriages, to be used as or in the Nature of Hackney Coaches, and for rendering it unnecessary for such Persons, in respect of Horses, Mares, or Geldings let for Hire or used as last aforesaid, to keep the Weekly Accounts hereby directed to be kept by Persons letting Horses for Hire; be it further enacted, That every Person letting for Hire or using any Horse, Mare, or Gelding, Horses, Mares, or Geldings, for drawing any such Coach or Carriage, to be used as or in the Nature of a Hackney Coach, any Distance not exceeding Five Miles from the General Post Office of any City, Town, or Place, (such Coach or Carriage not being licensed as a Carriage or Vehicle conveying Passengers for Hire at separate Fares, as a public Stage Coach or Carriage) shall be subject and liable to the Payment of the Duties following; (that is to say), the Sum of Five Shillings *per* Week for or in respect of the Horses, Mares, or Geldings let for Hire, or used for drawing every such Coach or Carriage, used as or in the Nature of a Hackney Coach, when drawn by Two Horses, Mares, or Geldings; and the Sum of Three Shillings *per* Week for or in respect of every Horse, Mare, or Gelding let for Hire, or used for drawing any such Coach or Carriage, used as or in the Nature of a Hackney Coach, when drawn by One Horse, Mare, or Gelding, in lieu of the Duties by this Act chargeable upon Horses, Mares, or Geldings let for Hire: Provided always, that if any Horse, Mare, or Gelding used for drawing any such Coach or Carriage, used as or in the Nature of a Hackney Coach, shall go a greater Distance than Five Miles from any such General Post Office as aforesaid, the Person or Persons letting for Hire or using any such Horse, Mare, or Gelding shall be subject to the same Rules and Regulations, and shall be chargeable with and accountable for the Duties hereby generally imposed in respect of Horses, Mares, or Geldings let for Hire; and provided also, that the Person or Persons letting for Hire or using any Horse, Mare, or Gelding for drawing any such Coach or Carriage, as or in the Nature of a Hackney Coach as aforesaid, shall take out a Licence expressly authorizing him, her, or them so to do, and shall cause every such Coach or Carriage to be numbered, and shall cause his, her, or their Christian and Surname, and the Name of the City, Town, or Place, to be painted and inscribed upon the Outside Pannel of each Door, or upon some conspicuous Part of such Coach or Carriage as aforesaid, in like Manner as is herein-before directed in respect of Carriages kept to be furnished or used with Horses let for Hire, under and subject to the like Penalties as are hereby imposed upon Persons neglecting to take out Licences; or to number or cause to be numbered any Coach or Carriage kept to be furnished or used as aforesaid; or to paint or cause to be painted thereon the Name of the Person or Persons letting to Hire or using any such

Horse, Mare, or Gelding, and the Name of the City, Town, or Place where such Coach or other Carriage shall be kept; and every Person letting or using such Horse, Mare, or Gelding, Horses, Mares, or Geldings for Hire, for drawing such Coach or Carriage used as or in the Nature of a Hackney Coach as aforesaid, shall attend and pay the said Weekly Duties at such Times and Places as Persons licensed to let Horses for Hire are required by this Act to do, and shall be subject and liable to the like Penalty or Penalties for any Neglect or Default in attending and paying such Duties as aforesaid; provided also, that nothing in this Clause contained shall be construed to exempt from the Payment of the General Duties by this Act imposed, any Person or Persons letting Horses for Hire to draw any such Coach or Carriage, unless such Coach or Carriage shall be regularly and constantly used, and shall regularly and constantly ply in the public Streets of some City or Town as a Hackney Coach; and that in all Informations, Actions, Suits, or other Proceedings in any of His Majesty's Courts of Record, or before any Justice or Justices of the Peace, respecting the Payment of any Duty, or the Recovery of any Penalty in respect of any Horse, Mare, or Gelding, Horses, Mares, or Geldings, used in drawing any such Coach or Carriage, the Proof of such Coach or Carriage being a Coach or Carriage regularly and constantly used, and regularly and constantly plying in the public Street as aforesaid, shall be upon the Person or Persons letting such Horse, Mare, or Gelding, Horses, Mares, or Geldings, for Hire; and provided also, that nothing in this Act contained respecting the Licences to be taken out by Persons letting for Hire, or using any Horses, Mares, and Geldings for drawing any Coaches or Carriages to be used as or in the Nature of Hackney Coaches, or respecting the painting the Names or Numbers upon such Coaches, shall be construed to extend to Coaches or Carriages which are or hereafter may be subject to the Provisions contained in any Local Act or Acts of Parliament.

Duties not exceeding 20*l.* may be recovered by Distress.

XXXVIII. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, where any Person or Persons liable to account for and pay any Duty or Duties granted by this Act for and in respect of Horses, Mares, or Geldings by him, her, or them let for Hire as aforesaid, shall refuse or neglect to account for and pay the same, according to the Directions of this Act, to the Collector appointed to receive such Duties for the County, District, or Place where he, she, or they shall have let to Hire such Horses, Mares, or Geldings, and such Duty or Duties shall not exceed the Sum of Twenty Pounds, it shall be lawful for such Collector, first obtaining a Warrant for that Purpose under the Hand and Seal or Hands and Seals of any One or more of His Majesty's Justices of the Peace residing near the Place where any such letting for Hire shall have been made (which Justice or Justices, on Complaint made to him or them, shall summon the Party complained of, and the Witnesses on either Side, and examine into the Matter of Fact, and shall grant such Warrant, on due Proof being made of the Sum due and owing for such Duty or Duties as aforesaid, by the voluntary Confession of the Party, or by the Oath of

of One or more Witness or Witnesses), to distrain such Person or Persons by his, her, or their Goods and Chattels, for the Amount of such Duty or Duties, and the Distress so to be taken to detain and keep for the Space of Five Days, at the Costs and Charges of such Person or Persons; and if he, she, or they shall not within that Time pay the Amount of such Duty or Duties, with the Costs and Charges of taking and keeping such Distress, then the Goods and Chattels so distrained shall be sold by such Collector, who shall render the Overplus of the Money arising by the Sale thereof (if any shall remain), after deducting and retaining the Amount of such Duty or Duties, and the Costs and Charges of taking, keeping, and selling such Distress, to the Person or Persons so to be distrained as aforesaid; and it shall also be lawful for such Collector, for the Purpose of taking such Distress, to break open in the Day-time any House or Place where any Goods or Chattels of such Person or Persons shall be, being thereunto authorized by such Warrant as aforesaid, and calling to his Assistance a Constable, Tithingman, or Headborough, or other Officer of the County, Shire, Stewartry, City, Town, or Place, where any Refusal or Resistance shall be made, which said Officers are hereby required to aid and assist therein; and that the leaving of the Summons to appear before such Justice or Justices at the Dwelling House or usual or last known Place of Abode of the Party complained of, shall be deemed a good Service thereof.

Chaises and Horses, &c. of Post-masters to be liable to Duty.

XXXIX. And whereas it is expedient that the Horses, Mares, and Geldings let for Hire, and also the Coaches, Chaises, and other Carriages, Harness, and other Articles and Things used with such Horses, Mares, or Geldings, should be made subject and liable to the Duties hereby imposed, and which may be in arrear and owing from Time to Time by any such Postmaster or other Person letting Horses for Hire as aforesaid; be it therefore further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, all the Horses, Mares, and Geldings kept for the Purpose of being let for Hire, and also all the Coaches, Chaises, and other Carriages, Harness, and other Articles and Things kept and used with such Horses, Mares, and Geldings, in the Custody or Possession of such Postmaster or other Person letting Horses for Hire as aforesaid, or in the Custody or Possession of any other Person or Persons for the Use and on the Account of or in Trust for such Postmaster or other Person letting Horses for Hire as aforesaid, shall be and the same are hereby made subject and liable to and chargeable with the said Duties from Time to Time due, in arrear, and owing, or which shall become due and payable from Time to Time, from or by such Postmaster or other Person letting Horses for Hire as aforesaid, for or in respect of any Horses, Mares, or Geldings which shall have been let for Hire as aforesaid by him, her, or them, or by any other Person for his, her, or their Use or Account as aforesaid.

Penalty for wilful Frauds by Postmaster, &c. 50*l.*

XL. And be it further enacted, That every Postmaster or other Person letting Horses for Hire as aforesaid, who shall be guilty of any wilful Concealment, or of making any false Account, or any other

 fraudulent

fraudulent Contrivance, Device, or Pretence whatsoever, with an Intent or Design to defraud His Majesty, His Heirs and Successors, or any Person or Persons, of any of the Duties imposed by this Act, or any Part thereof, shall forfeit the Sum of Fifty Pounds; and the said Commissioners of Stamps shall and may, if they shall so think fit, after Judgment obtained against the Offender, refuse to grant such Offender any Licence in future.

Penalty for forging Tickets, 50*l.*

XLI. And be it further enacted, That if any Person shall falsely make, forge, or counterfeit, or cause or procure to be falsely made, forged, or counterfeited, or wilfully aid or assist in the false making, forging, or counterfeiting, any Ticket or Certificate by this Act authorized or directed to be used, with an Intent to defraud His Majesty, His Heirs and Successors, or any Person or Persons, of any of the said Duties, or shall utter or publish as true any false, forged, or counterfeited Ticket or Certificate, with an Intent to defraud His Majesty, His Heirs and Successors, or any Person or Persons, of any of the said Duties, every Person so offending in any or either of the Cases aforesaid, shall forfeit and pay the Sum of Fifty Pounds.

Duties and Penalties to be recovered, with Costs.

XLII. And be it further enacted, That in all Actions, Bills, Plaints, Informations, and Proceedings, had, commenced, prosecuted, entered, or filed, or hereafter to be had, commenced, prosecuted, entered, or filed, in the Name of His Majesty, His Heirs or Successors, or in the Name of any other Person or Persons, for the Recovery of any of the Duties, Debts, or Penalties granted or imposed, due or payable by or under this Act, it shall and may be lawful for His Majesty, His Heirs and Successors, or any other Person or Persons suing or prosecuting for the same, to have and recover such Duties, Debts, and Penalties, with full Costs of Suit, and all other reasonable Charges and Expences attending the same.

Where pecuniary Penalties amounting to 10*l.* may be sued for.

XLIII. And be it further enacted, That any pecuniary Penalty imposed by this Act, which shall amount to the Sum of Ten Pounds or more, shall or may be sued for in any of His Majesty's Courts at *Westminster*, for any Offence committed in *England* or *Wales*, or *Berwick-upon-Tweed*, and in His Majesty's Court of Exchequer in *Scotland*, for any Offence committed in that Part of *Great Britain* called *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, Privilege, Wager of Law, or more than one Imparlance shall be allowed.

Power of Justices.

XLIV. Provided always, and it is hereby enacted, That it shall and may be lawful for any Justice of the Peace, residing near the Place where the Offence shall be committed, to hear and determine any Offence against this Act which may subject any Offender or Offenders to any pecuniary Penalty not amounting to Fifty Pounds, which said Justice of the Peace is hereby authorized and required, upon any Information exhibited or Complaint made to him in that Behalf, to summon the Party accused, and also the Witnesses on either Side, and to examine into the Matter of Fact, and upon

due Proof made thereof, either by the voluntary Confession of the Party accused, or by the Oath of One or more Witness or Witnesses, to give Judgment or Sentence of Dismissal, or for the Penalty or Forfeiture, as is hereby directed; and to award and issue out his Warrant under his Hand and Seal for the levying any pecuniary Penalty or Forfeiture, Penalties or Forfeitures so adjudged, together with the Costs and Charges by this Act directed to be allowed, on the Goods of the Offender or Offenders, and to cause Sale to be made thereof, in case they shall not be redeemed within Six Days, rendering to the Party the Overplus (if any); and where Goods of such Offender or Offenders cannot be found sufficient to answer the Penalty or Penalties, Costs and Charges as aforesaid, to commit such Offender or Offenders to Prison, there to remain for the Space of Six Calendar Months, unless such pecuniary Penalty or Penalties, Costs and Charges shall be sooner paid and satisfied; and if any Person or Persons shall find himself, herself, or themselves aggrieved by the Judgment or Sentence of Dismissal of any such Justice, then he, she, or they shall and may (upon giving Security to the Amount of the Penalty or Penalties sought to be recovered, together with such Costs and Charges as shall be awarded by such Justice, in case Judgment or Sentence of Dismissal shall be affirmed), appeal to the Justices of the Peace at the next General Quarter Sessions for the County, Riding, or Place, who are hereby empowered to summon and examine Witnesses upon Oath, and finally to hear and determine the same; and in case the Judgment or Sentence of Dismissal of such Justice shall be affirmed, it shall be lawful for such Justices to award the Person or Persons so appealing to pay such Costs occasioned by such Appeal as to such Justices shall seem meet: Provided always, that if the next General Quarter Sessions of the Peace shall fall within Six Days after such Judgment or Sentence of Dismissal, it shall and may be lawful for the Person or Persons so finding himself, herself, or themselves aggrieved as aforesaid, if he, she, or they shall think fit, giving such Security as aforesaid, to appeal to the next subsequent Quarter Sessions, and that no such Proceedings so to be had or taken, shall be quashed or vacated for Want of Form, or removed by Certiorari, or any other Writ or Process, into any of His Majesty's Courts of Record at *Westminster*, or elsewhere in *England* or *Wales*, nor shall any such Proceeding before such Justice be taken or removed by a Certiorari, Suspension, Advocation, or Reduction, or by any other Writ, Process, or Proceeding, into the Court of Session, Court of Justiciary, or Court of Exchequer in *Scotland*, any Law or Statute to the contrary notwithstanding.

Penalty for Witnesses not attending 5*l*.

XLV. And be it further enacted, That if any Person shall be summoned as a Witness to give Evidence before any Justice or Justices of the Peace, touching any of the Matters relating to this Act, either on the Part of the Prosecution, or of the Person or Persons accused, and shall neglect or refuse to appear at the Time and Place to be for that Purpose appointed, without a reasonable Excuse for such his or her Neglect or Refusal, to be allowed by such Justice or Justices of the Peace, or appearing shall refuse to be examined on

Oath, and give Evidence before such Justice or Justices of the Peace before whom the Prosecution shall be depending, every Person so summoned, and so neglecting or refusing as aforesaid, shall forfeit for every such Neglect or Refusal the Sum of Five Pounds.

Conviction.

XLVI. And be it further enacted, That a Conviction, or a Judgment, or a Sentence of Dismissal, in the Form and to the Effect following, *(mutatis mutandis)* as the Case shall happen to be, shall be good and effectual, to all Intents and Purposes whatsoever, without stating the Case, or the Facts or Evidence in any particular Manner; (that is to say),

'BE it remembered, That on the Day of in the Year of our Lord at in the of *A. B.* came before me, *C. D.*, One of His Majesty's Justices of the Peace for the said residing near the Place where the Offence was committed, and informed me that *E. F.* of on the Day of at in the said did [*here set forth the Fact for which the Information is laid*]; whereupon the said *E. F.*, after being duly summoned to answer the said Charge, appeared before me on the Day of at in the said and having heard the Charge contained in the said Information, declared he was guilty of the said Offence; [*or* (*as the Case may happen to be*), did not appear before me pursuant to the said Summons [*or*, did neglect or refuse to make any Defence against the said Charge]; but the same being fully proved upon the Oath of *G. H.* a credible Witness; *or* (*as the Case may happen to be*), acknowledged and voluntarily confessed the same to be true; and it manifestly appearing to me, that he the said *E. F.* is guilty of the Offence charged upon him in the said Information, I do hereby convict him of the Offence aforesaid, and do declare and adjudge that he the said *E. F.* hath forfeited the Sum of of lawful Money of *Great Britain* for the Offence aforesaid, to be distributed as the Law directs, according to the Form of the Statute in that Case made and provided; [*or, after stating the Summons and Non-appearance of the said Defendant, or, the Appearance of the said Defendant, and that he was not guilty of the said Offence, as the Case may be*], and it manifestly appearing to me that he the said *E. F.* is not guilty of the said Offence charged upon him by the said Information, I do therefore dismiss the said Complaint or Information. Given under my Hand and Seal, the Day of .'

Mitigation of Penalties.

Provided nevertheless, that it shall and may be lawful for the said Justice, where he shall see cause, to mitigate and lessen any such Penalty or Penalties, as he shall think fit or reasonable (Costs and Charges of the Officers and Informers, as well in making the Discovery as in prosecuting the same, being always allowed over and above such Mitigation), and so as such Mitigation do not reduce such Penalties to less than One-fourth Part of the Penalty or Penalties incurred over and above the said Costs and Charges, any thing herein contained to the contrary notwithstanding.

XLVII. And

Application of Penalties.

XLVII. And be it further enacted, That from and after the said Thirty Day of *January* One thousand eight hundred and twenty-four, all pecuniary Penalties imposed by this Act, which shall be sued for, in respect of which any Information shall be exhibited within Six Calendar Months after the same shall have been incurred, shall be distributed and paid in the Manner following; that is to say, one Moiety thereof to His Majesty, His Heirs and Successors, and the other Moiety thereof, together with full Costs of Suit incurred in suing, prosecuting, or informing for and in respect of such Penalties, to the Person or Persons who shall inform and sue or prosecute for the same as aforesaid; and it shall be lawful for any Person or Persons whomsoever to exhibit any Information or Complaint before any Justice or Justices of the Peace or other Magistrate or Magistrates whatsoever, within the Time aforesaid, against any Person or Persons, for the Recovery of any Fine, Penalty, or Forfeiture incurred by virtue of this Act, which shall not amount to the Sum of Fifty Pounds, any Law or Statute to the contrary notwithstanding; and that all such Penalties as shall not be sued for, or respecting which no Information or Informations shall have been exhibited within the Time aforesaid, shall belong and be paid to His Majesty, His Heirs and Successors; and that the Moiety of every such Penalty payable to His Majesty, His Heirs and Successors as aforesaid, shall be paid into the Hands of His Majesty's Solicitor of Stamps for the Time being in *England*, *Wales*, or *Scotland* respectively.

Duties may be let to farm.

XLVIII. And be it further enacted, That from and after the passing of this Act it shall be lawful for the Lord High Treasurer, or the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three or more of them for the Time being, and he or they is and are hereby empowered from Time to Time, as it shall be necessary, either by himself or themselves, or by the said Commissioners of Stamps, or the major Part of them, to let to farm the said several Duties hereby granted for and in respect of Horses let for Hire in the Manner herein-before mentioned, to such Person or Persons as shall be willing to farm the same, in separate Divisions or Districts, according to the Regulations and in the Manner herein-after mentioned: Provided always, that it shall not be lawful to let to farm the said Duties, or any Part thereof, at any one Time, for a longer Period or Term than Three Years from the Day on which any such letting to farm shall commence and take effect.

Notice of letting to be inserted in Gazette.

XLIX. And be it further enacted, That One Month's Notice at least shall be given by the said Lord High Treasurer or Commissioners of the Treasury, or any Three of them, or the said Commissioners of Stamps, or the major Part of them, authorized as aforesaid, in the *London Gazette*, of the Time and Place of letting the said Duties, specifying the Divisions or Districts within which it is intended to let to farm such Duties, and also the Place or Office at which Proposals for taking such Duties, or any Part thereof, shall be delivered.

L. And

L. And be it further enacted, That no such Proposals shall be proceeded upon, unless the same be signed by and in the proper Names of the Parties proposing to become Bidders, and specifying the Place of their Abode, and shall have been delivered as aforesaid, at least Three Days previous to the Day mentioned in the *London Gazette* for letting the said Duties to farm. Proposals to be delivered Three Days previous to letting.

LI. And be it further enacted, That the Biddings for such Duties shall be conducted under such Regulations as shall be established for that Purpose by the said Lord High Treasurer, or the Commissioners of the Treasury for the Time being, or any Three of them, or by the said Commissioners of Stamps, or the major Part of them, duly authorized as aforesaid; and the Person or Persons who shall be the highest Bidder or Bidders shall be the Farmer or Renter, Farmers or Renters of the said Duties, or such Part thereof as shall be then put up to farm, for such Term, not exceeding Three Years, as aforesaid, as may be determined on, and as shall be inserted in the *London Gazette;* and shall forthwith execute a Contract to be prepared in pursuance of this Act, and give Security by Bond to His Majesty, His Heirs and Successors, with Three or more Securities, for Payment to His Majesty, His Heirs and Successors, of the Money or yearly Rent so contracted for, the said Money or Rent to be paid into the Hands of the Receiver General of His Majesty's Stamp Duties, at the Head Office of Stamps, in equal Portions, by Eight several Payments in the Year, on the Days to be fixed and appointed before any such letting to farm as aforesaid. Mode of Proceeding in putting up Duties.

LII. And be it further enacted, That it shall be lawful for the said Commissioners of the Treasury, or any Three or more of them, or the said Commissioners of Stamps, or the major Part of them, authorized as aforesaid, to appoint the Time for making a Deposit of a Sum of Money, and the Amount thereof, on account of the Rent to be paid by the Person or Persons who shall be the best Bidder or Bidders for, and be declared the Farmer or Farmers of any of the said Duties hereby allowed to be farmed; and in case any such Person or Persons shall fail to make such Deposit at the Time appointed, or shall fail to execute a proper Contract in Writing, and to give Security for the Payment of the Rent and the due Performance of such Contract, in the Manner directed by this Act, within the Time to be appointed for that Purpose, then and in every such Case it shall be lawful for the said Commissioners of the Treasury, or any Three or more of them, or the said Commissioners of Stamps, or the major Part of them, authorized as aforesaid, to declare the Bidding and Contract of such Person or Persons null and void, and his or their Deposit, if made, to be forfeited, and to cause the Duties whereof he or they shall have been declared the Farmer or Farmers, to be again put up to be let to farm, pursuant to the Directions of this Act, and so from Time to Time as often as such Failure shall be made. Deposit to be made by Persons farming Duties.

LIII. And be it further enacted, That in case any of the said Duties to arise in any District or Districts shall not be let to farm at the If Duties not let at the Time fixed, may be put up again.

the Time mentioned in such Advertisement, for Want of a sufficient Bidding for such Duties, it shall be lawful for the said Lord High Treasurer, or the said Commissioners of His Majesty's Treasury, or any Three of them, or the said Commissioners of Stamps, or the major Part of them, authorized as aforesaid, to appoint such future Day or Days as they shall judge most proper, for letting the said Duties to arise in such District or Districts respectively, in the Manner and upon the like Notice as herein-before directed, or to receive Proposals for farming such Duties, and to let the same to farm by private Contract for any Period of Time not exceeding Three Years as aforesaid: Provided always, that no Contract for letting the Duties herein mentioned to farm shall be made with any Person or Persons licensed to let Horses for Hire, nor to any One for his or their Use, or on his or their Behalf, or so as that he or they shall have any Interest therein, or Benefit therefrom, but that the same (if so made) shall be utterly null and void; and that if any such Contract shall be assigned to any such Person or Persons as aforesaid, or to any other Person or Persons for his or their Use, so that he or they shall have any Interest therein or Benefit therefrom, such Assignment shall be also utterly null and void.

Duties not to be farmed by any Persons licensed to let Horses.

Duties to belong to District where Tickets are issued.

LIV. And in order to prevent Disputes concerning the said Duties hereby granted, in cases where the same may be collected in One District, Division, or Collection, and the Tickets may be delivered in another District, Division, or Collection; be it further enacted, That the said Duties shall belong, and the Tickets issued thereupon shall be delivered and accounted for, to the Person or Persons respectively who shall be the Farmer or Farmers of the several Duties arising within the District, Division, or Collection within which the Inn, House, or other Place at which the Person or Persons letting any Horse or Horses for Hire shall be licensed as aforesaid is situated, and the Keeper of every Toll Gate or Bar, at whose Gate or Bar such Ticket shall be delivered, shall deliver the same to the Farmer or Farmers of the said Duties arising within such District, Division, or Collection as aforesaid, at the Time and in the Manner such Tickets are by this Act directed to be delivered to the several Collectors.

Farmers of Duties may vote for Members.

LV. And be it further enacted, That no Person farming the said Duties, or any Part thereof, or appointed a Collector thereof, shall in pursuance of such Appointment be disqualified from voting at any Election or Elections of Members to serve in Parliament, any Law or Statute to the contrary thereof notwithstanding.

Commissioners to depute Farmers and Collectors.

LVI. And be it further enacted, That it shall be lawful for the said Commissioners of Stamps or the major Part of them, from Time to Time as Occasion shall require, to depute and appoint not only the Persons who shall become Farmers or Lessees of the said Duties, and their Executors, Administrators, and Assigns, but also any other Person or Persons, at the Request and upon the Nomination and for the Use of such Farmers or Lessees, or their Executors, Administrators, or Assigns, to be Collectors of the said Duties arising within the

the respective Districts, with full Powers to grant the necessary Licences to Persons within the respective Districts, for letting out Horses for Hire in the Manner aforesaid, and to take Securities by Bond or Bonds from the Person or Persons to be licensed, in the Name of His Majesty, His Heirs and Successors, with such Conditions as are required by this Act, and to receive the Stamp Office Weekly Accounts relating to the said Duties herein-before directed and required to be delivered by Persons letting Horses for Hire in the Manner aforesaid within their respective Districts, and the Money due thereon, and to administer the Oath or Affirmation herein-before required to be made as to the Truth of the Accounts to be delivered by the Persons licensed under this Act, and generally to execute and do all other the Powers, Matters, and Things touching the collecting, managing, and enforcing the Payment of the said Duties within and for their respective Districts, which by this Act are given to and authorized to be done by any Collector or Collectors of the said Duties.

Farmers may vary Account, and indorse Tickets.

LVII. And be it further enacted, That it shall and may be lawful to and for the Person or Persons so farming the said Duties, or any Part thereof, with the Consent of the said Commissioners of Stamps or the major Part of them, to vary the Mode of keeping the Weekly Account directed by this Act to be kept by the several Persons who may let out Horses for Hire, in such Manner as they shall judge most convenient for keeping the said Accounts; and such Person or Persons so farming the said Duties shall also be at liberty, by an Indorsement or on the Face of the Tickets or Certificates to be delivered by them to the several licensed Persons as aforesaid, to add the Name or Number of the District which he or they shall so farm.

Bonds from Innkeepers to be taken in the Name of His Majesty.

LVIII. And be it further enacted, That all Securities, Bonds, or Obligations taken by the Person or Persons farming the said Duties, or any Part thereof, from such Postmasters, Innkeepers, or other licensed Persons under this Act, shall be taken in the Name of His Majesty, His Heirs and Successors, and shall and may be sued and prosecuted in the Name of His Majesty, His Heirs or Successors, by and with the Consent of His Majesty's Attorney General in *England*, or the Lord Advocate in *Scotland*.

No Action shall be commenced until after Fourteen Days Notice shall be given to the Person incurring the Penalty.

LIX. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, no Person or Persons shall commence any Action or Suit in any of His Majesty's Courts of Record at *Westminster*, or elsewhere in *England* or *Wales*, or in the Court of Exchequer in *Scotland*, for the Recovery of any Penalty or Penalties to be incurred under this Act, until the Expiration of Fourteen Days after such Person or Persons shall have delivered or caused to be delivered to the Person or Persons incurring such Penalty or Penalties, or left for him, her, or them, at his, her, or their Dwelling House, or usual or last Place of Abode, a printed or written Notice of the Intention of such Person or Persons to apply to the Commissioners of Stamps in *Great Britain*,

Britain, for Leave to commence such Action or Suit, and which Notice shall state the Offence or Offences committed, the Day of committing the same, and the Amount of each Penalty intended to be recovered; and that it shall not be lawful for such Person or Persons, at the Trial of such Action or Suit, to give in Evidence any Matter or Thing relating to any Offence not specified and set forth in such Notice.

Consent of Commissioners to sue for Penalty.

LX. Provided always, and be it further enacted, That it shall not be lawful for any Farmer or Farmers of any of the said Duties, or for any other Person or Persons, to sue or prosecute for any such pecuniary Penalty in any of His Majesty's Courts of Record at *Westminster*, or elsewhere in *England* or *Wales*, or in the Court of Exchequer in *Scotland*, without having first obtained the Consent in Writing of the said Commissioners of Stamps, or Two of them, nor unless the Suit or Prosecution for the same shall be carried on by the Solicitor of Stamps, or of some other Solicitor or Attorney to be approved of by the said Commissioners or any Two of them; and it shall be lawful for the said Commissioners, or any Two of them, if they shall think fit, to order the Proceedings to be stayed in any such Suit or Prosecution on Payment of Part only of any Penalty incurred, with or without Costs, or on Payment only of the Costs incurred in such Prosecution, or any Part thereof, as they shall judge proper and expedient.

Powers of this Act to continue in the Persons farming the Duties.

LXI. And be it further enacted, That all the Powers, Provisions, Articles, Clauses, Penalties, Forfeitures, and all other Directions, Matters, and Things prescribed or appointed by this Act, with relation to the said Duties, or to the Persons appointed or to be appointed to collect the same, shall and may be put in force and carried into Execution by the Person or Persons farming the said Duties, or any Part thereof, in like Manner as any Collector hereby directed to be appointed, is authorized and empowered by this Act to put in force and execute the same; and that the Person or Persons farming the said Duties shall be entitled to the same Privileges, and to have and use the like Remedies for collecting and recovering the Duties by this Act imposed, in like Manner as if the Duties were sued for by or on behalf of His Majesty, His Heirs or Successors, and such Duties had not been let to farm.

Persons farming the Duties to have the same Remedies for Duties as His Majesty.

Indemnity to Persons sued for any thing done in pursuance of this Act.

LXII. And be it further enacted, That if any Person or Persons shall at any Time or Times be sued, molested, or prosecuted for any thing by him, her, or them done or executed in pursuance of this Act, or of any Clause, Matter, or Thing herein contained, such Person or Persons shall or may plead the General Issue, and give the special Matter in Evidence for his, her, or their Defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs shall become nonsuited, then such Defendant or Defendants shall have Treble Costs awarded to him, her, or them against such Plaintiff or Plaintiffs.

LXIII. And

Penalty on Officers neglecting Duty.

LXIII. And be it further enacted, That if any Person or Persons employed in the Execution of this Act, in relation to the said Duties, shall wilfully refuse or neglect to do or perform any Matter or Thing by this Act required or directed to be done or performed by such Person or Persons, whereby any of His Majesty's Subjects shall or may sustain any Damage whatsoever, such Person or Persons so offending shall be liable in any Action to be founded on this Statute, to answer to the Party aggrieved all such Damages, with full Costs of Suit.

What Proofs shall be sufficient to shew that Persons are Farmers or Collectors.

LXIV. And be it further enacted, That from and after the said Thirty-first Day of *January* One thousand eight hundred and twenty-four, it shall not be necessary, upon the Trial or Hearing of any Information, Action, Suit, or other Proceeding, to be commenced for the Recovery of any of the said Duties on Horses, Mares, and Geldings hereby granted as aforesaid, which shall be let to farm in pursuance of this Act or of any future Act of Parliament, or for the Recovery of any Penalty or Penalties imposed by this Act, or to be imposed by any future Act, in anywise relating to the said Duties, to produce the Instrument whereby the Commissioners of Stamps in *Great Britain*, or any of them, shall be authorized by the said Commissioners of His Majesty's Treasury to let to farm the Duties granted by this Act, or any of them; or to produce the Commission whereby the said Commissioners of Stamps shall be constituted and appointed such Commissioners; or to prove that the Persons executing any Contract or Agreement, or any Commission, Deputation, Authority, or other Instrument, are or act as Commissioners of Stamps; or to prove the Execution of any Contract or Agreement whereby any of the said Duties on Horses, Mares, and Geldings shall be let to farm; or to prove the Execution of any Assignment of any such Contract or Agreement; or to prove the Execution of any Commission, Deputation, or Authority, whereby any Person or Persons shall be appointed a Collector or Collectors of any of the said Duties, by the said Commissioners of Stamps, or any of them; or to prove the Signatures of the said Commissioners of Stamps to any Consent to prosecute for any such pecuniary Penalty as aforesaid: Provided always, that such Contract, Agreement, Assignment, Commission, Deputation, or Authority and Consent to prosecute, shall be produced on the Trial or Hearing of any such Information, Action, Suit, or Proceeding; and it shall be made to appear that the Person or Persons claiming or acting under such Contract, Agreement, Assignment, Commission, Deputation, or Authority, had in fact acted as the Farmer or Farmers, Collector or Collectors of the Duties therein mentioned and described, or some of them; and that in every such Case such Proof shall be deemed and taken by the Judges or Justices before whom any such Trial or Hearing shall be had, to be good and legal Evidence of such Person or Persons being the Farmer or Farmers, Collector or Collectors of the Duties mentioned and described in such Contract, Agreement, Assignment, Commission, Deputation, Authority, or other Instrument, unless by other Evidence the contrary shall be made to appear; any Law or Usage to the contrary notwithstanding.

LXV. And

The Duties to be paid to the Receiver General, and by him into the Exchequer.

LXV. And be it further enacted, That all the Monies to arise from the Duties granted by this Act shall be paid into the Hands of the Receiver General of the Stamp Duties in *Great Britain*, who shall from Time to Time pay the same into the Bank of *England*, for safe Custody, pursuant to the Act in that Case made and provided, and shall thereafter pay the same (after deducting the Charges of raising, collecting, and accounting for the same, and all other Charges first payable thereout), into the Receipt of His Majesty's Exchequer at *Westminster*, in One Sum, at such Times and in such Manner as the present Stamp Duties are by the Laws in force directed to be paid; and that the Monies so paid into the said Receipt shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1823.