Number on Plan.	Description of Property.	Owners or reputed Owners.	Lessees or reputed Lessees.	Occupiers.
29	House and Garden -	Chelsea Waterworks Company.	The Commissioners of Her Majesty's Works and Public Buildings.	—
30	Garden - - -	The Marquis of Westminster	- - -	William Spratt.
31	The Ferry House, Grounds, and Sheds.	The Marquis of Westminster	Messrs. Elliott and Watney.	William Spratt.

CAP. LXXXVIII.

An Act to repeal the Duties payable in respect of Horses let for Hire, and to grant new Duties on Licences to let Horses for Hire. [20th *August* 1853.]

'WHEREAS it is expedient to repeal the Duties now payable in respect of Horses let for Hire, and on Licences to let Horses for Hire, and in lieu thereof to impose other Duties on such Licences:' Be it therefore enacted by the Queen'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, as follows:

Duties on Horses let for Hire and on Licences to let Horses repealed.

I. From and after the Tenth Day of *October* One thousand eight hundred and fifty-three the Duties now payable in *Great Britain* under the Act passed in the Session of Parliament holden in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, Chapter One hundred and twenty, or any other Act or Acts, for or in respect of Horses let for Hire, and on Licences to let Horses for Hire, and all Clauses, Provisions, and Regulations for levying, collecting, and securing the said Duties, but so far only as they relate to such Duties, shall respectively cease and determine, and shall be and the same are hereby repealed, save and except as to any of the said Duties which shall have been charged or incurred on or before the said Tenth Day of *October* One thousand eight hundred and fifty-three, and any Arrear thereof, and as to all Fines and Penalties incurred or which may be incurred in respect of the said Duties or Arrears or in relation thereto, all which said Duties and Arrears, Fines and Penalties, so excepted as aforesaid, shall respectively be sued for, recovered, levied, paid, and applied in the same Manner as if this Act had not been passed.

Grant of new Duties on Licences to let Horses for Hire.

II. In lieu of the said Duties hereby repealed there shall be granted, raised, levied, collected, and paid from and after the said Tenth Day of *October* One thousand eight hundred and fifty-three, unto and for the Use of Her Majesty, Her Heirs and Successors, in and throughout *Great Britain*, for and in respect of every Licence to be taken out yearly by every Person who shall let any Horse for Hire with or without any Carriage to be used therewith, the following Duties; (that is to say,)

	Duty. £	s.	d.
Where the Person taking out such Licence shall keep at one and the same Time to let for Hire One Horse or One Carriage only - -	7	10	0
And where such Person shall keep as aforesaid any greater Number of Horses or Carriages—			
Not exceeding Two Horses or Two Carriages - - -	12	10	0
Not exceeding Four Horses or Three Carriages - - -	20	0	0
Not exceeding Eight Horses or Six Carriages - - -	30	0	0

	Duty. £	s.	d.
Not exceeding Twelve Horses or Nine Carriages - - -	40	0	0
Not exceeding Sixteen Horses or Twelve Carriages - -	50	0	0
Not exceeding Twenty Horses or Fifteen Carriages - -	60	0	0
Exceeding Fifteen Carriages - - - - -	70	0	0
Exceeding Twenty Horses, then for every additional Number of Ten Horses, and for any additional Number less than Ten over and above Twenty or any other Multiple of Ten Horses, the further additional Duty of - - - - - - -	10	0	0

Duties granted to be Duties of Excise under the Care of the Commissioners of Inland Revenue.

III. The said Duties by this Act granted shall be denominated and deemed to be Duties of Excise, and shall be under the Care and Management of the Commissioners of Inland Revenue for the Time being; and all Powers, Provisions, Clauses, Regulations, and Directions, Fines, Forfeitures, and Penalties, contained in or enacted by any Act or Acts in force for securing the Duties of Excise, or any of them, or otherwise in relation thereto, shall in all Cases not herein expressly provided for, and so far as the same are not superseded or expressly repealed by and are consistent with the express Provisions of this Act, be duly observed, applied, practised, and put in execution for charging, raising, levying, collecting, and securing the said Duties hereby granted, and otherwise relating thereto, as fully and effectually to all Intents and Purposes as if the same Powers, Provisions, Clauses, Regulations, Directions, Fines, Forfeitures, and Penalties were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties hereby granted.

Persons who let Horses for Hire to take out Licences under this Act.

IV. Every Person who shall let any Horse for Hire to be used either as a Saddle Horse or for drawing any Carriage conveying any Person or for drawing any Hearse shall, before he shall let any such Horse for Hire, take out a proper Licence for that Purpose under this Act, to be granted by the Collector or other Person having charge of the Collection, and the Supervisor of Excise within the Collection and District in which the Person requiring such Licence shall reside or carry on the Business of letting Horses for Hire, or by such other Person or Persons as the Commissioners of Inland Revenue shall appoint or authorize in that Behalf, on Payment of the Duty chargeable on such Licence.

Not to extend to Horses used in licensed Stage or Hackney Carriages.

V. Provided always, That no Person shall be required to take out any such Licence as aforesaid in respect of any Horse used in drawing any public Stage Carriage duly licensed by the Commissioners of Inland Revenue, or their proper Officer, or in respect of any Horse used in drawing any Hackney Carriage duly licensed by the like Authority, such Hackney Carriage being regularly and constantly used for the Purpose of standing or plying for Hire in the public Streets or Roads within the Limits of the Act passed in the present Session of Parliament, Chapter Thirty-three, for the better Regulation of Metropolitan Stage and Hackney Carriages, provided such Hackney Carriage shall be hired within and shall not be used to go beyond such Limits.

Persons applying for Licence to sign a Requisition containing certain Particulars.

VI. Every Person applying for any such Licence as aforesaid shall, before the same shall be granted to him, fill up and sign a printed Form of Requisition for such Licence to be provided by the Commissioners of Inland Revenue for that Purpose, and shall insert and set forth therein his full and true Christian Name and Surname and Place of Abode, and the Place or Places where he carries on or intends to carry on the Business of letting Horses for Hire, and shall also specify and set forth in such Form fully and truly the greatest Number of Horses and Carriages respectively which such Applicant has at any One Time within the Space of One Year immediately preceding such Application kept to be let for Hire, and the Duty on the Licence to be granted on such Requisition shall be charged according to the greatest Number of such Horses or Carriages so kept, whichever may give the higher Rate of Duty: Provided always, that it shall be lawful for any Person applying for such Licence as aforesaid to require a Licence to be granted to authorize him to keep and let for Hire at One Time a greater Number of Horses and Carriages respectively than the greatest Number thereof which he so kept in the previous Year, and in such Case the Duty chargeable under this Act upon such Licence shall be charged in respect of the Number of Horses or Carriages

which such Licence shall authorize to be so kept; and it shall also be lawful for any Person applying for such Licence as aforesaid, who shall not within the Year preceding have kept any Horses or Carriages to be let for Hire, to specify in the Requisition for such Licence any Number of Horses and Carriages intended to be kept by him to be let for Hire, and to require a Licence to be granted to authorize him to keep and let for Hire such Number of Horses and Carriages, and upon Payment of the Duty chargeable under this Act in respect of such Number of Horses or Carriages such Licence shall be granted to him accordingly.

Particulars to be specified in Licences.

VII. There shall be specified in every such Licence to be granted under this Act the true Christian Name and Surname and Place of Abode of the Person to whom the same shall be granted, the Sum paid for such Licence, and the greatest Number of Carriages and Horses respectively which the same will authorize to be kept at One Time to be let for Hire, and the Place or several Places where such Person shall carry on or intend to carry on the Business of letting Horses or Carriages for Hire.

Commencement and Expiration of Licences.

VIII. Every Licence to let Horses for Hire which shall be granted under this Act shall have effect and continue in force from the Day of the Date thereof until the Day herein-after appointed for the Expiration thereof, both Days inclusive; and every such Licence which shall be granted before the Sixth Day of *April* One thousand eight hundred and fifty-four shall expire on the Fifth Day of *April* One thousand eight hundred and fifty-four, and every such Licence which shall be granted upon or at any Time after the said Sixth Day of *April* One thousand eight hundred and fifty-four shall expire on the Fifth Day of *April* next after the Day of the granting thereof, or if granted on the Fifth Day of *April* in any Year such Licence shall expire with the Day on which the same shall be granted.

Renewal of Licences.

IX. Every Person to whom any such Licence as aforesaid shall be granted, and who shall be desirous of continuing the Business of letting Horses for Hire after the Expiration thereof, shall take out a fresh Licence for that Purpose for the following Year, to expire on the Day herein-before appointed in that Behalf, and shall so renew the same from Year to Year so long as he shall desire to continue such Business and shall pay the Duty by this Act charged on every such Licence; and every such Person shall give Notice in Writing Twenty-one Days at least before the Expiration of the current Licence to him granted of his Intention to renew the same to the Collector or Supervisor or other Person authorized to grant such Licences for the District or Place at which such Business is intended to be carried on; and where such Notice shall have been given the new Licence shall bear Date on the Day next after the Day of the Expiration of the former Licence, but if such Notice shall not have been given the Licence shall bear Date on the Day of the Application for the same.

A proportionate Part of the yearly Duty to be paid on Licences taken out before 6th April 1854.

X. Provided always, That upon any Licence to let Horses for Hire which shall be taken out before the Sixth Day of *April* One thousand eight hundred and fifty-four a proportionate Part only of the annual Duty by this Act charged on a yearly Licence shall be paid in respect of the Portion of a Year for which such Licence will be granted; (that is to say,) if such Licence shall be taken out before the Sixth Day of *January* One thousand eight hundred and fifty-four there shall be paid for the same One Half of the said annual Duty, and if such Licence shall be taken out upon or after the said Sixth Day of *January* and before the Sixth Day of *April* One thousand eight hundred and fifty-four there shall be paid for the same One Fourth Part of the said annual Duty.

Licences to Persons commencing Business to be granted on Payment of a proportionate Part of the Duty according to the Quarter in which they are taken out.

XI. Provided also, That when any Person shall be desirous of beginning to exercise the Business of letting Horses for Hire at any Time after the said Sixth Day of *April* One thousand eight hundred and fifty-four, such Persons not having before taken out any Licence in that Behalf, it shall be lawful to grant such Licence for the Remainder of the current Year ending on the Fifth Day of *April* next after the granting of such Licence, upon Payment of the full annual Duty by this Act imposed on such Licence, or a proportionate Part only of such Duty, according to the Directions herein-after given in such Case; (that is to say,) if such Licence shall be taken out at any Time within the Quarter of a Year ending on the Fifth Day of *July* in any Year, the same shall be granted upon Payment of the whole of the said annual Duty; and if such Licence shall be taken out at any Time within the Quarter ending

ending on the Tenth Day of *October* in any Year, the same shall be granted upon Payment of Three Fourth Parts only of the said annual Duty; and if such Licence shall be taken out at any Time within the Quarter ending on the Fifth Day of *January* in any Year, the same shall be granted upon Payment of One Half only of the said annual Duty; and if such Licence shall be taken out at any Time within the Quarter ending on the Fifth Day of *April* in any Year, the same shall be granted upon Payment of One Fourth Part only of the said annual Duty.

Persons before Licence shall not be entitled to take out Licence on Payment of less than the annual Duty unless their former Licence expired at least One Year previously.

XII. Provided always, That no Person who shall at any Time have taken out, either under this or any former Act, a Licence to let Horses for Hire, and who shall after the Expiration of such Licence apply for a new Licence to let Horses for Hire under this Act, either on the same or on other or different Premises from those on which he before carried on the Business of letting Horses for Hire, shall be deemed to be a Person beginning to exercise the said Business within the Meaning of this Act so as to entitle him to take out such Licence upon Payment of a proportionate Part only of the annual Duty by this Act thereon imposed, but every such Person shall pay the whole of such annual Duty, unless the Period between the Expiration of the former Licence and the taking out of the new Licence shall be at least a Period of One Year.

Persons desirous of keeping to let for Hire a greater Number of Horses or Carriages than specified in Licence may take out a supplemental Licence.

XIII. Provided always, That if any Person to whom any Licence to let Horses for Hire shall have been granted under this Act shall be desirous during the Existence of such Licence of keeping to let for Hire any greater Number of Horses or Carriages than such Licence shall authorize him to keep for that Purpose, it shall be lawful for him to apply for and require to be granted to him a supplemental Licence to authorize him to keep and let for Hire such additional Number of Horses or Carriages, or both, as shall be specified in the Requisition to be signed by him in that Behalf, and such supplemental Licence shall be granted accordingly on Payment of such Sum for the Duty thereon as would be payable by a Person then beginning the Business of letting Horses for Hire for a Licence to keep and let for Hire the Number of Horses and Carriages respectively specified in such supplemental Licence for the Remainder of the current Year ending on the Fifth Day of *April* next following.

Persons intending to let Horses for Hire to make Entry of their Stables and Coach-houses.

XIV. Before any such Licence as aforesaid shall be granted to any Person, and before any Person shall let any Horse for Hire for any of the Purposes mentioned in this Act, such Person shall make a true and particular Entry in Writing signed by him of every Stable, Coach-house, Shed, or other Building in which he shall keep or intend to keep any Horse or Carriage to be let for Hire, and shall deliver such Entry to the proper Officer of Excise, and in default thereof such Person shall forfeit for every unentered Stable, Coach-house, Shed, or other Building in which he shall keep any Horse or Carriage to be let for Hire, or any Horse or Carriage which he shall let for Hire, the Sum of One hundred Pounds.

Penalty for letting Horses for Hire without Licence, or keeping more than Licence authorizes.

XV. If any Person shall let any Horse for Hire, to be used for any of the Purposes in this Act mentioned, without having obtained a proper Licence in that Behalf, or if any Person shall at any One Time keep to be let for Hire a greater Number of Horses or Carriages than he shall by such Licence be authorized to keep at One Time to be let for Hire, such Person shall for every such Offence forfeit the Sum of One hundred Pounds.

None but Officers of Inland Revenue to prosecute before Justices for Penalties.

XVI. From and after the passing of this Act, it shall not be lawful for any Person, other than the Solicitor or some other Officer of Inland Revenue, to inform or prosecute before any Justice of the Peace for the Recovery of any Penalty imposed by or incurred under any Act or Acts now in force or this Act, with relation to Horses let for Hire or the Duties thereon.