ANNO SEXTO & SEPTIMO

GULIELMI IV. REGIS.

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C A P. XLV.

An Act to transfer the Collection and Management of the Duties in *Great Britain* on Horses let for Hire, and on Licences relating to the same, from the Commissioners of Stamps and Taxes to the Commissioners of Excise. [28th *July* 1836.]

WHEREAS by an Act passed in the Second and Third Years of the Reign of His present Majesty, intituled *An Act to repeal the Duties under the Management of the Commissioners of Stamps on Stage Carriages and on Horses let for Hire in* Great Britain, *and to grant other Duties in lieu thereof; and also to consolidate and amend the Laws relating thereto*, certain Duties in *Great Britain* were, amongst others, granted for and in respect of every Horse let for Hire, as in the said Act is mentioned, and for every Licence relating to the same, which Duties were thereby placed under the Management of the Commissioners of Stamps, and were denominated and deemed to be Stamp Duties: And whereas by an Act passed in the Fourth and Fifth Years of His said Majesty's Reign, intituled *An Act to amend the Laws relating to the Land and Assessed Taxes, and to consolidate the Boards of Stamps and Taxes*, it was amongst other Things enacted, that the several Persons appointed as therein mentioned Commissioners of Stamps for the United Kingdom of *Great Britain* and *Ireland* and Commissioners for the Affairs of Taxes in *Great Britain* respectively should be and become One Consolidated Board of Commissioners, and be called "The Commissioners

2 & 3 W. 4. c. 120.

4 & 5 W. 4. c. 60.

missioners of Stamps and Taxes," and that from thenceforth all the several Duties, Matters, and Things which then were collected by or under the Care and Management of the said Commissioners of Stamps and of the said Commissioners for the Affairs of Taxes respectively should be collected by and should be under the Care and Management of the Commissioners of Stamps and Taxes in the same Manner as such Duties, Matters, and Things respectively had theretofore been collected by or had been under the Care and Management of the said Commissioners of Stamps and of the said Commissioners for the Affairs of Taxes respectively: And whereas it is expedient to transfer the Collection and Management of the said Duties on Horses let for Hire, and on Licences relating to the same, from the said Commissioners of Stamps and Taxes to the Commissioners of Excise; 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 thirty-seven the Care and Management of the Rates and Duties granted and made payable by the said first-recited Act in and throughout *Great Britain* for and in respect of every Horse let for Hire, and every Licence relating to the same, and mentioned and described in the said Schedule (A.) to the said Act annexed, shall be and the same are hereby transferred from the Commissioners of Stamps and Taxes to the Commissioners of Excise in *Great Britain* for the Time being; and the said Rates and Duties shall thenceforth be denominated and deemed to be Duties of Excise, and shall be raised, levied, collected, and paid and accounted for by and under the Authority, Care, and Management of the said Commissioners of Excise.

From 31st January 1837 the Care and Management of the Duties on Horses let for Hire, and on Licences relating to the same, transferred from the Commissioners of Stamps and Taxes to the Commissioners of Excise.

II. And be it further enacted, That all the Powers, Provisions, Regulations, and Directions contained in the said first-recited Act shall be executed and enforced by the Commissioners of Excise and their Officers respectively, for securing and collecting the said Duties, as fully and effectually as if such Powers, Provisions, Regulations, and Directions had been originally given to the said Commissioners of Excise and their Officers respectively, and as if the same were repeated and re-enacted in this Act, and that all the Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties contained in and imposed by the said Act, and all the Provisions, Powers, Regulations, and Directions, Forfeitures, Pains, and Penalties contained in and imposed by any Act or Acts in force immediately before the passing of this Act, in relation to any of the Duties of Excise, so far as such last-mentioned Provisions, Powers, Regulations, Directions, Forfeitures, Pains, and Penalties shall be applicable to the said Duties on Horses let for Hire, or on Licences relating to the same, and so far as the same shall not be inconsistent with the special Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties contained in the said first-recited Act, shall be of full Force and Effect, and shall be applied and put in execution for securing, collecting, recovering, and paying the said last-mentioned Duties, and for preventing,

Powers, &c. of 2 & 3 W.4. c. 120. to be executed by the Commissioners of Excise, and Powers, &c. of Excise Acts to be of full Force for collecting the ferred.

preventing, detecting, and punishing all Frauds, Forgeries, and other Offences relating thereto, as fully and effectually to all Intents and Purposes as if such Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties were repeated and specially enacted in this Act; and wherever in the said first-recited Act the Head Office for Stamps, or the Solicitor of Stamps in *England* or *Scotland* respectively, or any Officer of Stamp Duties, is mentioned or designated, the same shall, so far as relates to the Duties on Horses let for Hire and on Licences relating to the same, be deemed and taken to mean the Chief Office of Excise in *London*, the Solicitor of Excise in *England* or in *Scotland*, as the Case may be, and any Officer of Excise respectively; and the Account by the said Act directed to be kept and to be intituled "Stamp Office Weekly Account" shall be intituled "Excise Office Weekly Account".

Proviso for collecting Duties accrued before 1st January 1837.

III. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be deemed or construed to extend to prevent the Commissioners of Stamps and Taxes, or any Collector or other Person appointed by them, or any Farmer of the said Duties on Horses let for Hire under any Demise or Contract which shall be existing on the said Thirty-first Day of *January* One thousand eight hundred and thirty-seven, or any Assignee of such Farmer, from doing or causing to be done, at any Time after the said Thirty-first Day of *January*, all or any such Acts, Matters, and Things whatsoever as shall or may be necessary or expedient for raising, levying, collecting, recovering, and paying all or any of the Duties on Horses let for Hire, and on Licences to let such Horses, and all Penalties and Forfeitures relating thereto, which shall accrue due or be incurred respectively on or before the said Thirty-first Day of *January*, and all or any Sum or Sums of Money due and payable to His Majesty, His Heirs or Successors, in respect of any of such Duties or Penalties; but that all such Duties, Sum and Sums of Money, and all Penalties and Forfeitures whatsoever in relation thereto, shall and may be raised, levied, collected, sued for, recovered, and paid by the same Ways and Means, and in such and the same Manner in all respects, as if this Act had not been passed.

Act may be altered this Session.

IV. And be it further enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be passed in this present Session of Parliament.

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