ANNO SEXTO & SEPTIMO

GULIELMI IV. REGIS.

C A P. LXV.

An Act for granting Relief from the Duties of Assessed Taxes, and on Stage Carriages, in certain Cases, and to regulate the charging of the Duty payable for taking or killing Game, in *Great Britain*; and to provide for the Collection of certain Local Taxes in *Scotland*.

[13th *August* 1836.]

WHEREAS it is expedient to grant Relief from certain of the Duties of Assessed Taxes in the several Cases herein-after particularly mentioned: 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 upon all Assessments made or to be made for any Year commencing from or at any Time after the Fifth Day of *April* One thousand eight hundred and thirty-six the Duties of Assessed Taxes granted and now payable under Schedule (D.), Number 3., of Two several Acts passed respectively in the Forty-eighth and Fifty-second Years of the Reign of King *George* the Third, upon or in respect of Carriages with Four Wheels kept for the Purpose of being let to Hire, with Horses to be used therewith, as in the said Schedule is mentioned, shall, so far as the same relate to any such Carriage drawn by One Horse, Mare, Gelding, or Mule, cease and determine, and in lieu thereof there shall be

Duties on Four-wheeled Carriages let to Hire and drawn by One Horse reduced.

granted

granted and paid upon or in respect of every such Carriage so drawn as last aforesaid the reduced annual Duty of Four Pounds Ten Shillings, which said reduced Duty shall be assessed, raised, levied, collected, and paid in like Manner, and under and subject to the like Rules, Regulations, and Conditions, as the Duties now in force.

Former Exemptions in respect of certain Carriages with less than Four Wheels and drawn by One Horse repealed. 3 & 4 W. 4. c. 39. s. 5. Exemption granted in lieu thereof.

II. And whereas by an Act passed in the Third and Fourth Years of the Reign of His present Majesty, intituled *An Act to reduce certain of the Duties on Dwelling Houses, and to repeal other Duties of Assessed Taxes*, Exemptions were granted from the Duties of Assessed Taxes for and in respect of certain Carriages with less than Four Wheels, constructed and used as therein described: And whereas it is expedient to give further Relief by granting a more extended Exemption in lieu thereof, as herein-after mentioned; be it therefore enacted, That upon all such Assessments as aforesaid the said Exemptions contained in the said last-recited Act for and in respect of any Carriages with less than Four Wheels shall be and the same are hereby repealed, and in lieu thereof there shall be granted the following Exemption; (that is to say,) no Duty of Assessed Taxes shall be charged or chargeable for or in respect of any Carriage with less than Four Wheels, kept by any Person for his or her own Use, and not for Hire or Profit (except for the Conveyance of Prisoners or Paupers, as herein-after mentioned), and drawn by One Horse, Mare, Gelding, or Mule only, and not otherwise, whatever may be the Form or Construction of such Carriage, or the Materials with which the same shall be built or fitted up; provided that the Price or Value of such Carriage, together with the Cushion or Cushions, and every or any other Article or Thing used therewith or belonging thereto, shall not exceed or at any Time have exceeded the Sum of Twenty-one Pounds; and provided also, that such Carriage shall have the Christian Name and Surname and Place of Abode and Occupation or Calling of the Owner and of every Owner thereof painted in Words at Length and in legible and conspicuous Roman Letters or Characters Two Inches at the least in Height, and of a proper and proportionate Breadth, in One or more straight and horizontal Line or Lines, in White upon a Black Ground or in Black upon a White Ground, on a plain and even Surface on the Outside of such Carriage, that is to say, upon the Back Part of the Body thereof; or if there shall be no such Back Part, then upon the Panel on the Right or Off-side of the Body; or if there shall be no such Panel, then upon some other conspicuous Part of such Side; or if there be no such Side, then upon the outer Part of the Right or Off-side Shaft; and in such plain and conspicuous Manner that the same shall be at all Times visible and legible.

Carriages, &c. conveying Prisoners or Paupers exempted from Duties of Assessed Taxes.

III. And be it enacted, That no Carriage of any Description whatsoever, nor any Horse or Horses drawing the same, nor any Person employed to drive such Horse or Horses, shall be charged or chargeable with any of the Duties of Assessed Taxes on account or by reason of such Carriage being used for Hire or Profit, or otherwise, in conveying any Prisoner or Prisoners to or from any Prison, or in conveying any Pauper or Paupers at the Expence of any Parish,

Township, or Union or of any Person who may have contracted with any Parish, Township, or Union for the Conveyance of Paupers.

Drivers of Carriages let to Hire by Persons licensed to let Horses for Hire exempted.

IV. And whereas by the said Act passed in the Fifty-second Year of the Reign of His Majesty King *George* the Third, Schedule (C.), Number 1., the Duties thereby granted and made payable for Male Servants are declared to extend to all Servants employed in any of the Capacities therein mentioned, except, amongst others, the Drivers employed by Persons licensed to sell Wine, Ale, or other Liquors by Retail to drive their Carriages with Horses let out to Hire; and it is expedient to grant Relief from such Duties for all such Drivers, whether employed by such licensed Persons or not; be it therefore enacted, That upon all such Assessments as aforesaid the said last-mentioned Duties shall not be charged or chargeable for or upon any Driver employed by any Person duly licensed to let Horses for Hire to drive his Carriage or Carriages with a Horse or Horses let out to Hire, in such Manner that the Duty on Horses let for Hire shall be payable by Law in respect of the Horse or Horses so let out to Hire with every such Carriage.

General Officers and Officers of the Staff in the Army exempted from Duties of Assessed Taxes in respect of the Soldiers allowed to be employed by them as Servants by the Regulations of the Service.

V. And whereas it is expedient that the Soldiers allowed by the Regulations of the Public Service to be employed as Servants by General Officers and Officers of the Staff in the Army should not be chargeable to such Officers with the Duties of Assessed Taxes; be it therefore enacted, That upon all such Assessments as aforesaid all General Officers and all Officers of the Staff in the Army shall be exempt from the Duties of Assessed Taxes for so many Male Servants, being actually Soldiers in the Army, employed by such Officers respectively as are or may be allowed to them respectively by the Regulations of the Public Service, in whatever Capacity such Soldiers may have been or may be employed, and without regard to any other Male Servants retained or kept by such Officers, and for which they may be respectively liable to be assessed; provided that all such Servants for which such Exemption as aforesaid is hereby granted shall be duly returned to the Assessor, and the said Exemption shall be claimed in the Manner directed by the Laws in force with regard to other Exemptions from the Duties of Assessed Taxes.

Exemption granted by 52 G. 3. c. 93. to Officers of the Navy under the Rank of a Master and Commander for One Servant extended to all Officers for any Servants borne on the Books of their Ships.

VI. And whereas under and by virtue of the said Act of the Fifty-second Year of the Reign of King *George* the Third Exemption from the Duties payable for Male Servants retained or employed in the several Capacities mentioned in Schedule (C.), Numbers 1. and 2., to the said Act annexed is granted to every Officer in His Majesty's Navy under the Rank of a Master and Commander in actual Employ for One Servant borne upon the Books of the Ship to which such Officer shall belong: And whereas it is expedient to extend the said Exemption in the Manner herein-after mentioned; be it therefore enacted, That upon all such Assessments as aforesaid the said Exemption shall be and is hereby extended and granted to every Officer of His Majesty's Navy, of whatever Rank, in actual Employ, for any Number of Servants borne upon the Books of the Ship to which such Officer shall belong and employed by him, in whatever Capacity

Capacity any such Servant may be employed, and without regard to any other Male Servants retained or kept by such Officer, and for which he may be liable to be assessed: Provided always, that all such Servants shall be duly returned to the Assessor, and the Exemption claimed in the Manner directed by Law with regard to other Exemptions from the Duties of Assessed Taxes.

Carriages for carrying Passengers travelling at a Rate less than Four Miles an Hour not to be deemed Stage Carriages. 2 & 3 W. 4. c. 120.

VII. And 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 Care and 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*, it is enacted that every Carriage used or employed as therein mentioned, and which when passing along any Highway or other Road shall travel at the Rate of Three Miles or more in the Hour, shall be deemed and taken to be a Stage Carriage within the Meaning of the said Act, provided as therein also mentioned: And whereas it is expedient to permit certain Carriages to travel at a Rate exceeding Three Miles in the Hour without being deemed to be Stage Carriages; be it therefore enacted, That from and after the passing of this Act no Carriage shall by reason of the Rate of travelling be deemed or taken to be a Stage Carriage within the Meaning of the said Act unless the same shall travel at the Rate of Four Miles or more in the Hour.

5 G. 4. c. 44. s. 7.

VIII. And whereas by an Act passed in the Fifth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for allowing Persons to compound for their Assessed Taxes for the Remainder of the Periods of Composition limited by former Acts, and for granting Relief in certain Cases*, the Inspectors or Surveyors acting in the Execution of the Acts relating to the Duties of Assessed Taxes are authorized and empowered to charge according to the Provisions of the said Acts any Person chargeable with the Duty payable by Persons in respect of their taking or killing Game, or doing other Acts by which they are rendered liable to the said Duty, and who shall have omitted to pay the said Duty and obtain a Certificate as by the said Acts directed, without any previous Information and Conviction of the Offender in the Penalty for any such Offence, provided every such Charge be made within a Period limited by the said Acts and in the single Duty only: And whereas Doubts have arisen as to the Period limited by the said Acts for making any such last-mentioned Charge, and it is expedient to remove such Doubts, and to amend the said last-recited Enactment in the Manner herein-after mentioned; be it therefore enacted, That where any Person who shall be chargeable with the said Duty payable by Persons in respect of their taking or killing Game, or doing other Acts by which they are rendered liable to the said Duty, shall omit to pay the said Duty or to obtain a Certificate as by the said Acts is directed, it shall be lawful for any such Inspector or Surveyor as aforesaid to charge any such Person with the said Duty at any Time on or before the Fifth Day of *April* next after such Person shall have become so chargeable, and whether such Person

Surcharges for the Game Certificate Duty to be made on or before the 5th April next after the Duty is incurred.

Person shall have been previously convicted of any such Offence as aforesaid or not, subject nevertheless to Appeal according to the Provisions and Directions of the said Acts; and upon every such Charge as last aforesaid, which shall be allowed or confirmed by the said Commissioners of Taxes, the Assessment shall be made in Double the Rate of Duty chargeable; and it shall not be lawful for the said Commissioners to remit or strike off any Part of the said Double Duty; any thing in any Act or Acts contained to the contrary in anywise notwithstanding.

Assessments thereon to be made in Double Duty.

IX. And whereas by an Act passed in the First and Second Years of the Reign of His present Majesty, intituled *An Act to amend the Laws in* England *relative to Game*, it is enacted that where any Person shall be charged on the Oath of a credible Witness with any Offence punishable upon summary Conviction by virtue of the said last-mentioned Act before a Justice of the Peace the Justice may summon the Party charged to appear before himself or any One or Two Justices of the Peace, as the Case may require, at a Time and Place to be named in such Summons, and if such Party shall not appear accordingly, then the Justice or Justices may proceed in the Case in the Manner directed by the said Act; and it is expedient to explain and amend the said Enactment as herein-after mentioned; be it therefore enacted and declared, That upon any Information made or exhibited before a Justice of the Peace of any such Offence as aforesaid it shall not be necessary that the Charge contained in such Information should be made on the Oath of the Informer or Prosecutor in such Case; provided that before any Proceeding shall be had or taken upon such Information, either for summoning the Party accused or compelling his Appearance to answer the same, the Charge contained in such Information shall be deposed to on the Oath of some other Person or Persons being a credible Witness or credible Witnesses.

Information on Oath not necessary in first instance under 1 & 2 W. 4, c. 32.

X. And whereas by Law the Appointment of Collectors of Land Tax in *Scotland* is now vested in the Lords Commissioners of His Majesty's Treasury, and by certain Statutes it is provided that the Collection of certain local and other Taxes and Assessments and the Performance of certain Acts should be made and done by Collectors of the Land Tax, and it is expedient in such Matters to substitute for the Collectors of the Land Tax the Collectors of County, City, and Town Assessments respectively, or such other Person or Persons as the Commissioners of Supply shall appoint in that Behalf; be it therefore enacted, That with respect to all local Taxes and Assessments, and other Matters and Duties in *Scotland* not affecting His Majesty's Revenue of Land or Assessed Taxes, as to which the Collector of the Land Tax is mentioned, or has Matters or Things to do or has Powers granted to him, such Matters or Things shall be and are hereby required to be done by, and such Powers shall be and are hereby granted to the principal Collector or Collectors, or Officer or Officers of the Nature of principal Collector or Collectors of County, City, or Town Assessments respectively, or to such other Person or Persons as the Commissioners of Supply shall appoint in that Behalf, as fully and effectually to all Intents and

Local Taxes in Scotland heretofore collected by the Collector of the Land Tax to be collected by the Collectors of County Assessments.

Purposes as if in such Statutes respecting local and other Matters the Words principal Collector of County, City, or Town Assessments respectively, or Officer of the Nature of such principal Collector, or such Person or Persons as the Commissioners of Supply shall appoint in that Behalf, had been inserted as to such Matters instead of the Words Collector of the Land Tax or other Words descriptive of the Office of Collector of the Land Tax.

Appointment of Collectors of County Assessments in Scotland to be vested in the Commissioners of Supply.

XI. Provided also, and be it declared, That notwithstanding the Transfer of the Appointment of Collectors of the Land Tax in *Scotland* to the said Lords Commissioners of His Majesty's Treasury, the Commissioners of Supply or other Persons by whom Collectors of the Land Tax were appointed before such Transfer continue to have and shall have full Power to appoint Collectors and other Officers in regard to the County, City, or Town Assessments formerly collected by Collectors of the Land Tax; and such Collectors of County, City, or Town Assessments, and other Officers, shall have in regard to such Assessments all the Powers exercised in regard to such Assessments by the Collectors of the Land Tax.

Counties and Burghs in Scotland not to be liable for any Deficiency in the Land or Assessed Taxes occasioned by the Default of the Collectors appointed by the Treasury.

XII. And whereas the Collectors of the Land and Assessed Taxes in *Scotland* are now appointed by the Lords Commissioners of His Majesty's Treasury, and Doubts have arisen touching the Liability of the several Counties and Burghs in *Scotland* charged with the raising, collecting, and paying over of the said Taxes to answer for the Failure or Default of such Collectors so appointed; and it is just and reasonable that such Counties and Burghs should be relieved from such Liability as aforesaid, and that all Doubts touching the same should be removed; be it therefore enacted and declared, That no County or Burgh in *Scotland* shall be liable to make good or to be assessed or re-assessed for any Defalcation or Deficiency in the Collection of the Land Tax or Assessed Taxes which shall or may be occasioned by the Failure or Default of any Collector or Collectors appointed or to be appointed as aforesaid.

Act may be altered or repealed this Session.

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

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the King's most Excellent Majesty. 1836.