ANNO PRIMO

VICTORIÆ REGINÆ.

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C A P. LXI.

An Act to extend an Exemption granted by an Act of the last Session of Parliament from the Duties of Assessed Taxes, in respect of certain Carriages with less than Four Wheels, and to amend the Laws relating to the said Duties.

[15th *July* 1837.]

WHEREAS by several Acts passed respectively in the Forty-third, Forty-eighth, and Fifty-second Years of the Reign of King *George* the Third certain Duties of Assessed Taxes were granted and made payable in respect of Carriages with less than Four Wheels, and by the same Acts respectively certain lower Rates of the said Duties were made payable in respect of certain inferior Descriptions of such Carriages called "Taxed Carts," provided the Owner's Christian and Surname and Place of Abode, and other Particulars in the said Acts respectively mentioned, should be painted on such Carriages in the Manner therein mentioned, in Words at full Length, each of the Letters thereof being at least One Inch in Length and of a Breadth in proportion: And whereas by an Act passed in the Fourth Year of the Reign of King *George* the Fourth the said Carriages called "Taxed Carts," having such Particulars so painted thereon as aforesaid, were wholly exempted from the said Duties: And whereas by an Act passed in the Third and

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Fourth Years of the Reign of His late Majesty King *William* the Fourth the Duties of Assessed Taxes were repealed in respect of certain other inferior Carriages with less than Four Wheels, provided such Carriages were built and constructed in the Manner specified in the said last-mentioned Act, and provided that every such Carriage shall have the Christian and Surname or Names and Places of Abode, Occupation or Calling of the Owner or Owners marked or painted thereon in Roman Characters, and in Words at Length, each of the Letters being at least One Inch in Height, and of a proper and proportionate Breadth: And whereas by an Act passed in the Sixth and Seventh Years of the Reign of His said late Majesty a further Exemption was granted from the said Duties of Assessed Taxes in respect of certain other Carriages with less than Four Wheels, provided, amongst other things, that every such Carriage respectively should 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, upon the Outside of such Carriage, in manner in the said last-recited Act mentioned: And whereas it is expedient to allow the said last-mentioned Exemption in Cases where such Letters or Characters so painted as aforesaid shall be of a less Height than Two Inches, provided the same shall be of the Height of One Inch at the least: 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, 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-seven the said last-mentioned Exemption shall extend to every such Carriage in that Behalf mentioned and described in the said last-recited Act whereon the several Particulars in the said last-recited Act specified shall be painted, in the Manner therein mentioned, in distinct Words at Length, and in legible and conspicuous Roman Letters or Characters One Inch at the least in Height, and of a proper and proportionate Breadth.

Exemption granted by 6 & 7 W. 4. c. 65. extended to Two-wheel Carriages, having certain Particulars painted thereon in Letters One Inch in Height.

II. And whereas by the Acts in force relating to the Duties of Assessed Taxes all Coachmakers and Makers of Carriages, and all Sellers of Carriages by Auction or on Commission, and all Persons letting to Hire any Carriages, are respectively required to enter in a Book an Account of all Carriages by them respectively built and constructed for Sale, or sold or let to Hire, containing, amongst other Particulars, a Description of every such Carriage, distinguishing the Number of Wheels of each; and all such Persons as aforesaid are also required to deliver a true Copy in Writing of every such Entry, verified on Oath or Affirmation, to the Assessor or Assessors of the Parish or Place in which they respectively reside, or to the Surveyor or Inspector of the said Duties: And whereas the describing of such Carriages has been found to be attended with Difficulty and Inconvenience to the Persons required to make such Entries and to deliver Copies thereof as aforesaid; for the Relief of such Persons, be it enacted, That in any such Entry as aforesaid it shall not be necessary

Carriages need not be described in the Accounts and Returns of Coachmakers and others, otherwise than by the Number of Wheels thereof.

to describe any Carriage further or otherwise than by stating the Number of Wheels thereof.

III. And whereas by an Act passed in the Forty-third Year of the Reign of King *George* the Third, for repealing the several Duties under the Management of the Commissioners for the Affairs of Taxes, and granting new Duties in lieu thereof, and for other Purposes therein mentioned, the respective Commissioners of the Duties of Assessed Taxes are thereby required, as soon as the Assessment of the said Duties shall be made, to issue out and deliver to the respective Collectors their Warrants for the speedy and effectual levying and collecting the said Duties as the same shall become payable as therein mentioned; and it is thereby enacted that such Part thereof as cannot be so levied and collected may be recoverable as a Debt upon Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit, and all Charges attending the same: And whereas by another Act passed in the said Forty-third Year of the Reign of King *George* the Third, intituled *An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same*, it is enacted, that the Commissioners of Taxes shall make out their Schedules, containing the Sums discharged from Assessment for any Cause specially allowed by Law, and the Sums with which each and every Defaulter ought to be charged, and the Sums which shall not have been collected by occasion of the Collector's Neglect, and which ought to be re-assessed on the Parish, Ward, or Place, and shall cause the said several Particulars to be inserted in a Schedule fairly written on Parchment, under the Hands and Seals of such Commissioners, or any Two or more of them, containing the Names and Surnames of the said Collectors, and the same to be delivered to the Receiver General, to be returned by such Receiver General into His Majesty's Court of Exchequer, whereupon every Person so making Default of Payment, and each Parish, Ward, or Place so in default, may be charged by Process of Court, according to the Course thereof in that Behalf: And whereas by an Act passed in the Fifth and Sixth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to consolidate certain Offices in the Collection of the Revenues of Stamps and Taxes, and to amend the Laws relating thereto*, it is enacted, that all such Schedules as aforesaid which shall be made out at any Time after the Commencement of the said Act shall be delivered over or transmitted by the Receiver General, Receiving Inspector, or other Receiver to whom the same shall have been delivered to the Commissioners of Stamps and Taxes, and shall be deposited and remain in the Head Office of the said last-mentioned Commissioners; and that the Production of any Schedule so deposited, and purporting to contain the Name or Names of any such Defaulter or Defaulters as aforesaid, shall be conclusive Evidence against any Person named therein as making Default of Payment, and against every Parish, Ward, or Place named therein as in default of the Sum or Sums mentioned in any such Schedule being due and owing and in arrear and unpaid to His Majesty, His Heirs and Successors, unless Payment thereof shall be proved; and that every such Sum shall be recoverable from the Person and

43 G. 3. c. 161. s. 23.

43 G. 3. c. 99. s. 45.

5 & 6 W. 4. c. 20. s. 13.

and Persons making Default of Payment thereof as a Debt upon Record to the King's Majesty, His Heirs and Successors, with full Costs of Suit, and all Charges attending the same: And whereas Doubts have arisen as to the Construction of the said Acts, and it is expedient to amend the same; be it therefore enacted, That all and every the said Duties of Assessed Taxes contained, charged, or assessed in or by any Assessment already made or to be at any Time hereafter made may be sued or prosecuted for and recovered, with full Costs of Suit and all Charges attending the same, of and from the Person and Persons respectively charged therewith, in Her Majesty's Court of Exchequer at *Westminster*, by Information in the Name of Her Majesty's Attorney General, as a Debt or Debts due to the Queen's Majesty, Her Heirs and Successors, or by any other Ways or Means whereby any Debt of Record or otherwise due to the Queen's Majesty, Her Heirs or Successors, can or may at any Time be sued or prosecuted for or recovered, as well as by the summary Means specially provided by the said Acts or any of them for levying the said Duties; and in any Proceeding for the Recovery of any of the said Duties, the Production of any Schedule made or purporting to be made in pursuance of the said Act in that Behalf passed in the Forty-third Year of the Reign of King *George* the Third, and purporting to contain the Name or Names of any such Defaulter or Defaulters as aforesaid, shall be sufficient Evidence of the Sum or Sums mentioned in any such Schedule having been duly charged and assessed upon such Defaulter or Defaulters respectively, and of the same being due and owing, and in arrear and unpaid to Her Majesty, Her Heirs and Successors.

For removing Doubts as to the Mode of proceeding against Defaulters for the Recovery of Arrears of Assessed Taxes.

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1837.