

ANNO TRICESIMO OCTAVO

GEORGII III. REGIS.

CAP. XCIII.

An Act for ascertaining the Duty payable on Taxed Carts. [29th *June* 1798.]

Most Gracious Sovereign,

Preamble. 38 *Geo.* III, Cap. 41.

WHEREAS by an Act passed in the present Session of Parliament, for repealing the Duties on Carriages, and imposing new Duties in lieu thereof, the Duty imposed on Carriages, commonly called *Taxed Carts*, is also repealed; and it is expedient to place such Carriages under the Regulations, and subject to the Duties herein-after mentioned; may it therefore please Your Majesty that it may be enacted; and be it 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 there shall be charged, raised, levied, and paid, unto and for the Use of His Majesty, His Heirs and Successors, for and upon every Carriage with less than Four Wheels, to be drawn by One Horse, Mare, or Gelding, which shall be built and constructed wholly of Wood and Iron, without any Covering other than a Tilted Covering, and without any Lining or Springs, or any Ornament whatever, other than Paint of a dark Colour for the Preservation of the Wood or Iron only, and which shall have the Words "A Taxed Cart," and also the Owners Name and Place of Abode thereon, and the Price of which, (Repairs excepted), shall not have exceeded, or the Value whereof shall not at any Time exceed, the Sum of Twelve Pounds Sterling, the Annual Sum of One Pound and Four Shillings, which Duty shall be raised, levied, collected, paid, accounted for, and applied in the same Manner,

An Annual Duty of 1 *l.* 4 *s.* to be paid for every Taxed Cart of a particular Construction, &c.

by the ſame Perſons reſpectively, and under the like Rules, Directions, and Proviſions, and to the like Uſes as the Duties on Carriages impoſed by the ſaid recited Act, are directed to be raiſed, levied, collected, paid, accounted for, and applied.

Perſons liable to certain Duties to pay for Taxed Carts as for Carriages with leſs than Four Wheels, under 38 *Geo.* III, Cap. 41.

II. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to authorize any Perſon to ſet up or keep any Carriage as a Taxed Cart, on Payment of the Duty hereby granted, who ſhall be liable to be aſſeſſed to the Duties granted by the ſaid recited Act on Carriages in reſpect of any Four-wheeled Carriage kept or uſed by him or her, or to the Duties thereby granted on Male Servants, in reſpect of Two Male Servants retained or employed by him or her; but every ſuch Perſon who ſhall keep any ſuch Carriage ſhall be liable to, and ſhall be charged for the ſame at the Rate preſcribed, and according to the Directions contained in the ſaid recited Act, in reſpect of Carriages with leſs than Four Wheels, therein mentioned.

Perſons occupying Farms or carrying on Trade, and making a Livelihood ſolely thereby, and Eccleſiaſticks not poſſeſſing 100*l. per Ann.* ſhall pay for Horſes uſed only in ſuch Carriages as for Horſes not kept for Riding.

III. Provided alſo, and be it further enacted, That if any Perſon occupying a Farm, and making a Livelihood ſolely thereby, or any Perſon carrying on a Trade, and making a Livelihood ſolely thereby, or by ſuch Occupation or Trade jointly, or any Eccleſiaſtical Perſon not poſſeſſed of an Annual Income of One hundred Pounds or upwards, whether ariſing from Eccleſiaſtical Preferment, or otherwiſe, ſhall keep any ſuch Carriage ſubject to the Duty hereby granted, every ſuch Perſon ſhall be charged in reſpect of the Horſe, Mare, or Gelding, uſed for the Purpoſe of drawing ſuch Carriage, at the Rate preſcribed by the ſaid recited Act for Horſes not kept for the Purpoſe of Riding, or of drawing any Carriage charged with Duty by the ſaid Act: Provided always, That ſuch Horſe, Mare, or Gelding, ſhall not be at any Time uſed by ſuch Perſon for the Purpoſe of Riding, or of drawing any Carriage chargeable with Duty by the ſaid recited Act.

Carriages to be marked with the Names of the Owners, &c. and produced upon Demand for Examination.

IV. And be it further enacted, That every Perſon to be rated and aſſeſſed for ſuch Carriage as aforeſaid, ſhall mark or paint on a Black Ground in White Letters, or on a White Ground in Black Letters, on the Outſide of the Back Pannel, or Back Part of ſuch Carriage, or in caſe ſuch Carriage ſhall be conſtructed without a Back Pannel, or any Back Part on which ſuch Letters may be marked or painted, then on the Side, or on ſome conſpicuous Part of ſuch Carriage, on the Outſide thereof, his or her Chriſtian and Surnames, and the Place of his or her Abode, and the Words "A Taxed Cart," in Roman Letters, and in Words at full Length, each of ſuch Letters being at leaſt One Inch in Length, and of a Breadth in Proportion, and ſhall, upon Demand being made, produce ſuch Carriage, ſo marked or painted, to the Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors, of the ſaid Rate or Duty, or at any Meeting of the Commiſſioners for putting this Act in Execution, or to any Two or more of them, to be examined by them, or any or either of them, reſpecting all or any of the Particulars above mentioned; and if any Perſon or Perſons ſhall have or keep any Carriage as aforeſaid with leſs than Four Wheels, and ſuch Carriage ſhall, in reſpect of the Price thereof, or for any ſubſequent Addition, (Repairs excepted), have been charged (the Proof of which ſhall lie on the Owner or Owners of ſuch Carriage) at any Sum exceeding Twelve Pounds

* If the Price of ſuch Carriage ſhall be more than 12*l.* or be conſtructed contrary to this Act, &c.

Pounds Sterling, or if the Value thereof ſhall appear to the ſaid Commiſſioners, on Examination, to exceed the ſaid Sum of Twelve Pounds Sterling, or if ſuch Carriage ſhall be built or conſtructed in any reſpect contrary to the Proviſions herein-before mentioned, or ſhall not be ſo marked as aforeſaid, or if ſuch Perſon or Perſons ſhall neglect or refuſe, upon Demand being made, to produce ſuch Carriage ſo marked to the Aſſeſſor or Aſſeſſors, Surveyor or Surveyors, Inſpector or Inſpectors, of the ſaid Rate or Duty, or to the Commiſſioners as aforeſaid, for the Examination of them, or any or either of them, every ſuch Perſon or Perſons ſhall be liable to, and ſhall be charged at, the Rate preſcribed according to the Directions contained in the ſaid recited Act in reſpect of Carriages with leſs than Four Wheels therein mentioned; and the ſaid Surveyor or Surveyors, upon Notice thereof, ſhall certify the ſame in Writing, under his or their Hand or Hands to any Two or more of the Commiſſioners for putting the ſaid recited Act in Execution, in order to have ſuch Carriage charged at the Rate preſcribed by the ſaid recited Act, in the Aſſeſſment made or to be made for that Year, and any Two or more of the ſaid Commiſſioners ſhall thereupon cauſe the Aſſeſſment to be rectified or made according to ſuch Certificate, and the ſaid Rate and Duty to be levied and paid accordingly.

It ſhall be charged as a Carriage with leſs than Four Wheels, and the Surveyor ſhall certify the ſame, that it may be ſo charged in the Aſſeſſment.

V. Provided always, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to ſubject to the ſaid Duty any Cart whatever which ſhall be kept truly and without Fraud to be uſed wholly in the Affairs of Huſbandry or of Trade, by reaſon of the Owner or any of his or her Servants riding thereon or therein, when laden, or when returning from any Place to which, or when going to any Place from which, any Load ſhall have been or ſhall be to be carried in ſuch Carriage, in the Courſe of Huſbandry, or for the Purpoſe of Trade, or for conveying the Owners thereof, or their Families, to or from Divine Service, on *Sundays*, or for carrying Perſons going to or returning from the Election of Members to ſerve in Parliament, in caſe ſuch Carriage ſhall not have been uſed for any Purpoſe of Riding thereon or therein, ſave as aforeſaid.

Carts uſed wholly in Huſbandry or Trade, not to be ſubject to Duty on account of riding therein when laden, or of conveying their Owners to Church, &c.

VI. Provided always, and be it further enacted, That any Carriage with leſs than Four Wheels, of whatever Conſtruction the ſame may be, which ſhall be at any Time lent or let out to hire, ſhall be ſubject to the Duty impoſed on ſuch Carriages by the ſaid recited Act; any Thing herein contained to the contrary notwithſtanding.

All Carriages with leſs than Four Wheels let out to Hire, to be ſubject to the Duty on ſuch Carriages by 38 Geo. III, Cap. 41.

VII. And be it further enacted, That no Perſon aſſeſſed for any ſuch Cart as aforeſaid, to the Duties hereby granted, ſhall be charged in reſpect thereof with the additional Duties granted by an Act, intituled, *An Act for granting to His Majeſty an Aid and Contribution for the Proſecution of the War.*

Carts charged with Duty hereby granted, not liable to the additional Duties granted by 38 Geo. III, Cap. 16.

VIII. And be it further enacted, That in caſe any Cart, built and conſtructed according to the Directions of an Act paſſed in the Thirty-fifth Year of the Reign of His preſent Majeſty, ſhall have been aſſeſſed to the ſaid additional Duties granted by the ſaid Act, for granting an Aid and Contribution for the Proſecution of the War, as aforeſaid, it ſhall be lawful for the Commiſſioners for executing the ſaid laſt mentioned Act, and

If any Cart, built according to 35 Geo. III, Cap 109, ſhall have been aſſeſſed to the additional Duties granted by 38 Geo. III,

Cap. 16, the Commiſſioners may, on Appeal, cauſe the Aſſeſſments to be vacated, *etc.*

and they are hereby required to hear and determine any Appeal againſt ſuch Aſſeſſment; and in caſe ſuch Cart ſhall, in the Judgement of the ſaid Commiſſioners, be entitled, in purſuance of the Proviſions of this Act, to be exempted from any Aſſeſſment to be made by virtue of the ſaid Act, for granting an Aid and Contribution for the Proſecution of the War, then the ſaid Commiſſioners ſhall cauſe ſuch Aſſeſſment to be vacated, but ſo as not to annul any Payment already made on any ſuch Aſſeſſment, nor to impede the Collection of any Arrears fallen due before the vacating ſuch Aſſeſſment: Provided always, That no ſuch Appeal ſhall be heard or determined but after Ten Days Notice to the Surveyor or Inſpector of the ſaid Duties; and every ſuch Inſpector and Surveyor receiving ſuch Notice as aforeſaid, is hereby authorized and required to attend the Determination of ſuch Appeal; and in caſe either the Party, or ſuch Inſpector or Surveyor, ſhall be diſſatisfied with the Determination of ſuch Commiſſioners, they reſpectively may demand a Caſe, in like Manner as under any Act or Acts of Parliament with relation to Aſſeſſed Taxes.

Appeals not to be heard till after Ten Days Notice to the Surveyor, &c.

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