ANNO TRICESIMO SEXTO

Georgii III. Regis.

CAP. CXXIV.

An Act for granting to His Majesty certain Duties on Dogs.

[19th *May* 1796.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of *Great Britain* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making such permanent Addition to the Publick Revenue as shall be adequate to the encreased Charges occasioned by any Loan made, or to be made, or Stock to be created, by virtue of any Act or Acts for that Purpose, passed, or to be passed, in this Session of Parliament, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned; and do most humbly beseech 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, from and after the Fifth Day of *July* One thousand seven hundred and ninety-six, every Person who shall keep any Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Tarrier, or who shall keep Two or more Dogs of whatever Description or Denomination the same may be, shall be charged and assessed annually with the Sum of Five Shillings for each Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Tarrier, and also for each Dog, where Two or more Dogs shall be so kept; and every Person who shall inhabit any Dwelling House, assessed to any of the Duties

Preamble.

From *July* 5, 1796, 5 *s.* to be paid annually for every Greyhound, *&c.* and for every Dog whatever where Two or more are kept; and 3 *s.* for each Dog not being a Greyhound, *&c.*

where only One is kept by a Houſe-keeper aſſeſſed to the Duties on Houſes.

Duties on inhabited Houſes, or on Windows or Lights, and ſhall keep One Dog and no more, ſuch Dog not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Tarrier, ſhall be charged and aſſeſſed annually, with the Sum of Three Shillings for ſuch Dog.

Duty not to extend to Dogs not 6 Months old, the proof of which to lie on the Owner.

II. Provided always, and be it further enacted, That nothing in this Act contained ſhall charge with the ſaid Duty any Dog or Whelp, which, at the Time of returning the Liſt of Dogs kept by any Perſon as by this Act is required, ſhall not actually be of the Age of Six Calendar Months: Provided alſo, that if any Diſpute ſhall ariſe touching the Age of ſuch Dog or Whelp, the Commiſſioners authorized to execute this Act ſhall finally determine the ſame, on Appeal to be made thereupon; and that upon every Appeal to the ſaid Commiſſioners, for any Matter or Thing under this Act, if the Matter in Diſpute ſhall be in reſpect of the Age of any Dog or Whelp aſſeſſed to the ſaid Duty, the Fact that the ſame is under the Age of Six Calendar Months, ſhall lie on the Owner or Owners of ſuch Dog or Whelp, who ſhall claim ſuch Exemption, on his, her, or their Oath or Affirmation, or on the Oath or Affirmation of One or more credible Witneſs or Witneſſes, to be tendered by ſuch Owner or Owners.

Duties to be collected, &c. as the Duties on Horſes.

III. And be it further enacted, That the Duties hereby impoſed on Dogs, ſhall be aſſeſſed, raiſed, collected, and received, by ſuch Perſons, in ſuch and the like Form and Manner, and with ſuch Allowances, and under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, as are preſcribed or appointed for aſſeſſing, raiſing, collecting, receiving, and paying, the Duties on Horſes, in and by certain Acts of the Twenty-fifth and Twenty-ninth Years of the Reign of His preſent Majeſty, and certain other Acts paſſed in ſubſequent Seſſions and in the preſent Seſſion of Parliament, or in or by any of the ſaid Acts; and that all the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Juriſdictions, Clauſes, Matters, and Things, contained in the ſaid Acts relative to the ſaid Duties on Horſes, and in Force at and immediately before the paſſing of this Act for aſſeſſing, raiſing, collecting, receiving, and paying, the Rates and Duties on Horſes thereby granted, ſhall be in full Force, and ſhall be extended to, and be duly obſerved, practiſed, and put in Execution, throughout the Kingdom of *Great Britain*, for aſſeſſing, raiſing, collecting, receiving, and paying, the ſaid Duties on Dogs hereby impoſed, as fully and effectually to all Intents and Purpoſes, as the ſame are or may be obſerved, practiſed, and put in Execution, for aſſeſſing, raiſing, collecting, receiving, or paying, the Rates and Duties granted by the ſaid Acts on Horſes, and ſhall, in the Execution of this Act, be conſtrued in like Manner as if the ſame Proviſions were ſpecially enacted in this Act, ſo far as the ſaid Powers, Rules, Authorities, and Penalties, and other Matters and Things, are applicable unto and not altered by this Act, except that the ſame ſhall not, by reaſon of any Exemption from the ſaid Duties on Horſes, in the ſaid Acts contained, or any of them, or in any other Act, having Relation to the Duties on Horſes, be conſtrued in like Caſes to exempt any Perſon from the Duties on Dogs hereby impoſed.

IV. Pro-

IV. Provided always, and be it further enacted, That the First Assessment under this Act, of the said Duties hereby imposed, shall be made for Three Quarters of a Year, from the Fifth Day of *July* One thousand seven hundred and ninety-six; and that in the First List to be made out in pursuance of this Act, the same shall contain the greatest Number of Dogs kept in the Year preceding, and ending on the Fifth Day of *July* One thousand seven hundred and ninety-six, and afterwards the said Assessments shall be made for One Year from the Fifth Day of *April* in every Year; and that, in the Lists to be made out for any subsequent Year, the same shall contain the greatest Number of Dogs kept in the Year preceding, and ending on the Fifth Day of *April* yearly.

Mode of making Assessments of the Duty, and of Lists of Dogs.

V. And be it further enacted, That the Commissioners authorized or appointed, or who shall hereafter be authorized or appointed, for putting in Execution the said Acts relative to the Duties on Horses, shall be Commissioners for executing this Act, and the Powers herein contained, or hereby directed to be applied, in all and singular the Counties, Shires, Stewartries, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places respectively, within the Kingdom of *Great Britain*, and shall hold their First Meeting under this Act at such Time or Times as they shall appoint, before the Thirtieth Day of *July* One thousand seven hundred and ninety-six, and afterwards shall meet from Time to Time for the Purpose of executing this Act, at such Days and Times as the said Commissioners for the Time being shall think proper to appoint, or as the said Commissioners are or shall be authorized to appoint, for the Purpose of executing the said several Acts relative to the said Duties on Horses, and shall divide themselves into Districts, and proceed in the Execution of this present Act, in such and the same Manner as is prescribed by the said Acts relative to the Duties on Horses; and the said Commissioners shall, in all Things relative to the Duties by this Act imposed, have the like Powers, Authorities, and Jurisdictions, in appointing Collectors, making Assessments, and in enforcing, correcting, and amending, or relieving from the same, as are given to them by the said Acts in like Cases, relative to the Duties on Horses thereby granted, except so far as any Alteration is made by this Act; and that the several Surveyors, Inspectors, Assessors, and Collectors, respectively appointed or to be appointed to put in Execution the said several Acts relative to the Duties on Horses before mentioned, or any of them, shall respectively be Surveyors, Inspectors, Assessors, and Collectors, to put in Execution this Act, according to the Powers and Authorities given to them respectively by the said several Acts before mentioned, and shall respectively cause Notices for preparing Lists and Declarations to be delivered to all and every the Persons liable to the Duties hereby imposed, at such Times and in such Manner as by the said Acts is required in relation to the said Duties on Horses, and which Lists and Declarations shall be delivered according to such Notices, and under the like Penalties, and under and subject to the like Powers of being reviewed and surcharged, as are given, appointed, or limited by the said several Acts before mentioned; and that all such Powers, Authorities, Matters, and Things, shall be put in Execution against all and every Persons and Person whatever, who shall keep any Dog or Dogs liable to the Duty by this Act imposed, whether such Persons or Person are, is, or shall be liable to the said Duties on Horses or not; and the

Commissioners for the Duties on Horses to be Commissioners for executing this Act, with the like Powers.

Their First Meeting, &c.

Surveyors, &c. for the Duties on Horses, to act in like Manner in the Execution of this Act.

ſaid Commiſſioners, and other the Perſons aforeſaid, being duly qualified to act in the Execution of the ſaid ſeveral Acts before mentioned, or any of them, ſhall, and they are hereby reſpectively empowered and required to do all other Things neceſſary for putting this Act in Execution with relation to the ſaid Duties hereby impoſed, in the like and in as full and ample a Manner as they or any of them are or is authorized to put in Execution the ſaid Acts relative to the ſaid Duties on Horſes, or any Matters and Things therein reſpectively contained.

Commiſſioners for Taxes may direct joint or diſtinct Notices to be given to Perſons liable to the Duties on Horſes, *&c.* and Dogs.

VI. And whereas it may be convenient to enable the Aſſeſſors to deliver joint or diſtinct Notices to Perſons liable to any of the Duties on Horſes, Servants, or Carriages, or for wearing Hair Powder, by any former Act or Acts of Parliament, or by this Act, on Dogs, according to Circumſtances and as the Commiſſioners for the Affairs of Taxes ſhall from Time to Time direct; be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners for the Affairs of Taxes, at any Time after the paſſing of this Act, to direct joint or diſtinct Notices to be given to the ſeveral Perſons liable to any of the before-mentioned Duties, as the ſaid Commiſſioners for the Affairs of Taxes ſhall ſee convenient; and if any Aſſeſſor or Aſſeſſors, who ſhall be required by Order of the ſaid Commiſſioners for the Affairs of Taxes to prepare, ſign, or deliver any Notice or Notices to the Perſon or Perſons liable to any of the before-mentioned Duties, ſhall neglect or refuſe to prepare, ſign, or deliver ſuch Notice or Notices, in purſuance of ſuch Order, every ſuch Aſſeſſor or Aſſeſſors ſhall, on Complaint thereof made to the Commiſſioners authorized to carry this Act into Execution, at any Meeting held within or for the Precinct of ſuch Aſſeſſor or Aſſeſſors, forfeit and pay any Sum not exceeding Five Pounds, nor leſs than Forty Shillings, as the Commiſſioners before whom ſuch Complaint is heard ſhall think fit, to be levied as any other Penalty inflicted by ſuch Commiſſioners for Neglect of Duty by any Law in Force, may be levied.

Penalty on Aſſeſſors neglecting to prepare or deliver Notices.

Perſons keeping Hounds may compound for the Duty.

VII. Provided always, and be it further enacted, That if any Perſon ſhall be deſirous of compounding for the Number of Hounds by him, her, or them kept in any Year, and ſhall give Notice thereof within the Time herein-after mentioned to the Collector or Collectors of the Duty impoſed by this Act for any Pariſh or Place where ſuch Perſon ſhall be liable to be aſſeſſed, of his or her Intention ſo to do, and ſhall pay, or cauſe to be paid, the full Sum of Fifteen Pounds, within Thirty Days after the Fifth Day of *July* One thouſand ſeven hundred and ninety-ſix, and in any ſubſequent Year, ſhall pay, or cauſe to be paid, the Sum of Twenty Pounds, within Thirty Days after the Fifth Day of *April* in ſuch Year, ſuch Perſon ſhall not be liable to be aſſeſſed in reſpect of any Hounds by him or her kept in the Year preceding ſuch Notice and Payment; provided that if ſuch Perſon ſhall be liable to be aſſeſſed in reſpect of the ſaid Duty in Two or more Pariſhes or Places, then he or ſhe ſhall cauſe to be given the like Notice to the proper Officers in every Pariſh or Place where he or ſhe ſhall be liable to be aſſeſſed; and ſhall declare in which Pariſh or Place ſuch Compoſition is intended to be made; and every Collector to whom ſuch Compoſition ſhall be paid, ſhall give a Receipt for the ſame, as and for a Compoſition for the Duty by this Act impoſed.

VIII. And be it further enacted, That all the Monies from Time to Time arising by the Duties by this Act imposed as aforesaid, (the necessary Charges of raising and accounting for the same respectively excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*; and the said Money so paid in as aforesaid, shall be carried to and made Part of the Consolidated Fund. Duties to be carried to the Consolidated Fund.

IX. Provided always, and be it further enacted, That the Monies to arise from the said Duties, or so much thereof as shall be sufficient, shall be deemed an Addition made to the Revenue, for the Purpose of defraying the encreased Charge occasioned by any Loan made by virtue of any Act, passed in this Session of Parliament, and that the said Monies during the Space of Ten Years next ensuing, shall continue to be paid into the said Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenue; and that there shall be provided and kept in the Office of the Auditor of the said Receipt, during the said Period of Ten Years, a Book or Books in which all the Monies arising from the said Duties, and paid into the said Receipt by virtue of this Act, shall together with the Monies arising from any other Duties granted in this Session of Parliament, for the Purpose of defraying such encreased Charge as aforesaid, be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever. Duties to be applied in defraying the encreased Charge occasioned by any Loan of this Session, and for 10 Years, together with other Duties granted for the same Purpose, kept apart from other Monies.

X. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons, for any Thing done in pursuance of this Act, then and in every such Case, the said Action or Suit shall be commenced within Six Calendar Months after the Fact committed, and not afterwards, and shall be brought in the County or Place where the Cause of Action shall arise, and not elsewhere; and the Defendant or Defendants in such Action or Suit to be brought, may plead the General Issue, and give this Act, and the Special Matter in Evidence at any Trial to be had thereupon, and that the same was done in pursuance and by the Authority of this Act; and if it shall appear to be so done, or if any such Action or Suit shall be brought after the Time before limited for bringing the same, or shall be brought in any other County, City, or Place, than as aforesaid, then and in every such Case, the Jury shall find for the Defendant or Defendants; and if upon such Verdict, or if the Plaintiff or Plaintiffs shall become nonsuit, or discontinue his, her, or their Action, or if a Verdict shall pass against the Plaintiff or Plaintiffs, or if upon Demurrer, Judgement shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall and may recover Treble Costs, and have the like Remedy for the same, as any Defendant or Defendants hath or have for Costs of Suit in other Cases by Law. Limitation of Actions. General Issue. Treble Costs.

FINIS.