ANNO TRICESIMO

VICTORIÆ REGINÆ.

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CAP. V.

An Act to repeal the Duties of Assessed Taxes on Dogs, and to impose in lieu thereof a Duty of Excise. [29th *March* 1867.]

BE it 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, as follows:

1. The Duties of Assessed Taxes payable in *Great Britain* under and by virtue of the Act passed in the Sixteenth and Seventeenth Years of Her Majesty, Chapter Ninety, for or in respect of Dogs, shall cease to be payable for or in respect of Dogs kept in *England* after the Fifth Day of *April* One thousand eight hundred and sixty-seven, or kept in *Scotland* after the Twenty-fourth Day of *May* One thousand eight hundred and sixty-seven; and all the Provisions, Rules, and Regulations, and Exemptions contained in the said Act, or in any other Act relating to the said Duties, are hereby repealed, save so far as the same respectively relate to Dogs kept in *England* before or on the said Fifth Day of *April* One thousand eight hundred and sixty-seven, or kept in *Scotland* before or on the said Twenty-fourth Day of *May* One thousand eight hundred and sixty-seven.

From and after 5th April 1867 in England, and 24th May 1867 in Scotland, Assessed Taxes on Dogs to cease.

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Assessed Tax on Dogs kept within the Year ending 5th April 1867 in England, and 24th May 1867 in Scotland, reduced to Seven Shillings.

2. The Duty of Assessed Taxes for or in respect of each Dog kept in *England* within the Year ending on the said Fifth Day of *April* One thousand eight hundred and sixty-seven, or kept in *Scotland* within the Year ending on the said Twenty-fourth Day of *May* One thousand eight hundred and sixty-seven, is hereby reduced to Seven Shillings in lieu of Twelve Shillings now payable; and no Person shall be chargeable with Duty to any greater Amount than Twenty-three Pounds Two Shillings for any Number of Hounds, or Five Pounds Five Shillings for any Number of Greyhounds, kept by him in such Years respectively.

After 5th April 1867 the Duties of Excise herein named to be paid on Dogs.

3. In lieu of the said Duties of Assessed Taxes, there shall be granted and charged in respect of Dogs kept in *England* after the said Fifth Day of *April* One thousand eight hundred and sixty-seven, or kept in *Scotland* after the said Twenty-fourth Day of *May* One thousand eight hundred and sixty-seven, the following Duties, to be paid annually upon the taking out of the Licences herein-after mentioned:

For and in respect of every Dog, of whatever Description or Denomination, for which a Licence to keep the same shall be taken out under this Act, the annual Duty of Five Shillings, to be paid by the Person who shall keep such Dog.

Duties and Licences to be under the Management of the Commissioners of Inland Revenue.

4. The said Duties and Licences shall be Excise Duties and Licences, and shall be under the Management of the Commissioners of Inland Revenue; and all the Powers, Provisions, Clauses, Regulations, and Directions contained in any Act relating to Excise Duties or Licences, or to Penalties under Excise Acts, and now or hereafter in force, shall respectively be of full Force and Effect with respect to the Duties hereby granted, and the Licences relating thereto, and the Penalties hereby imposed, so far as the same are applicable, and shall be observed, applied, and enforced for and in the collecting, regulating, and recovering of the Duties hereby granted, and the Licences relating thereto, and the Penalties hereby imposed, and otherwise in relation to the said Duties, Licences, and Penalties, so far as the same shall be consistent with and not superseded by the express Provisions of this Act, as fully and effectually as if the same had been herein repeated and specially enacted with reference to the said last-mentioned Duties, Licences, and Penalties respectively: Provided that nothing herein contained shall authorize the granting of a Licence under this Act upon Payment of a less Sum than the Duty for a whole Year.

Licences to be in such Form as the Commis-

5. The Licences to be taken out under this Act shall be in such Form and shall be granted by such Officers of Inland Revenue as the Commissioners of Inland Revenue shall direct; and every Licence shall

shall commence on the Day on which the same shall be granted, and shall terminate on the Thirty-first Day of *December* following. sioners shall direct.

6. Every Officer who shall be authorized to grant Licences under this Act shall keep a Register of all such Licences granted by him, specifying the Name and Place of Abode of every Person licensed, and the Number of Dogs which each Person shall be licensed to keep; and any Justice of the Peace, or Constable or other Officer of the Peace, may at any convenient Time inspect the Register of Licences granted for the current or preceding Year. Register of Licences to be kept.

7. The Commissioners of Inland Revenue shall cause to be placed upon or near to the Door of every Church in *Great Britain* a printed or written Notice stating from whom Licences to keep Dogs can be obtained by Persons residing in the Parish or Place in which such Church is situated; and every such Notice shall be kept affixed upon or near to the Door of such Church for such Time as the said Commissioners shall direct: Provided that no Proceeding of any Kind, nor any Act done by any Person in pursuance of this Act, shall be deemed to be invalid or unlawful by reason of such Notice not having been placed or kept affixed as aforesaid. Commissioners to cause Notices to be fixed on Church Doors.

8. If any Person shall keep a Dog without having in force a Licence granted under this Act authorizing him so to do, or shall keep a greater Number of Dogs than he shall be licensed to keep, he shall for every such Offence forfeit the Sum of Five Pounds; and every Person in whose Custody, Charge, or Possession, or in whose House or Premises, any Dog shall be found or seen, shall be deemed to be the Person who shall keep such Dog, unless the contrary be proved, and the Owner or Master of Hounds shall be deemed to be the Person keeping the same. Penalty for keeping a Dog without a Licence; who shall be deemed the Keeper of a Dog.

9. If any Person who shall have taken out a Licence under this Act shall not produce and deliver such Licence to be examined and read by any Officer of Excise or Police Constable within a reasonable Time after such Officer shall request the Production of the same, he shall forfeit the Sum of Five Pounds. Penalty for not producing Licence.

10. The Duties imposed by this Act shall not be payable in respect of any Dog under the Age of Six Months. No Dogs under Six Months old to pay Duty.

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