ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

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C A P. CXVIII.

An Act to explain and amend the Law as to the Licence required for the letting of Post Horses to Hire in *Ireland*, and the Law respecting Proceedings for Duties and Penalties under the Post Horse, Stage, and Hackney Carriage Acts in the United Kingdom. [4th *September* 1848.]

WHEREAS by an Act passed in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to grant certain Duties of Excise upon* 55 G. 3. c. 19.
Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in exciseable Commodities, in Ireland, *in lieu of the Stamp Duties payable upon such Licences, and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences, and to discourage the immoderate Use of Spirituous Liquors in* Ireland, and by the Schedule to that Act annexed, a certain Duty is granted and made payable upon and in respect of Licences to Persons to let to Hire any Horse for the Purpose of travelling Post by the Mile or from Stage to Stage in *Ireland;* and by an Act of the Seventh and Eighth Years of the Reign of Her Majesty Queen *Victoria,* intituled *An Act to transfer the Collection* 7 & 8 Vict. c. 67.

of the Duty on Licences to let Horses for Hire in Ireland *from the Commissioners of Stamps to the Commissioners of Excise,* such Duty is placed under the Collection and Management of the Commissioners of Excise, and directed to be denominated and taken to be an Excise Duty: And whereas Doubts have arisen whether such Licence is required to be taken out by every Person who lets any Horse for Hire, whether the same be for the Purpose of travelling Post by the Mile, or from Stage to Stage, or otherwise, in *Ireland:* 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, That the Licence in the said Act of the Fifty-fifth Year aforesaid mentioned shall be deemed and taken to have been and to be required to be taken out, and the Duty by that Act granted paid, by every Person who has let or who lets to Hire any Horse in *Ireland,* and that any Person so having let or letting any Horse in *Ireland* without such Licence shall be subject to the Penalty of Fifty Pounds imposed by the said Act upon the letting to Hire any Horse for the Purpose of travelling Post by the Mile or from Stage to Stage, and that the Duties of Excise heretofore collected and charged for or in respect of the Licence before mentioned shall be deemed and taken to have been lawfully charged on all Persons who have let to Hire any Horse in *Ireland,* whether the same has been for the Purpose of travelling Post by the Mile, or from Stage to Stage, or otherwise, and all Penalties heretofore incurred for or in respect thereof shall be deemed and taken to have been legally incurred (save and except in any Case in which the same has been already determined to the contrary in any Court of Law of competent Jurisdiction), and all such Duties and Penalties (save and except as aforesaid) shall be recovered, paid, and applied as any other Duties or Penalties of Excise due or in arrear may now be recovered, paid, and applied under any Law or Laws of Excise; and the Commissioners of Excise, and their Officers duly authorized to grant Licences, shall be indemnified, freed, and discharged from all Actions, Causes of Action, and Damages for or in respect of any Act heretofore done by them in granting any such Licences.

Licences to let Horses to Hire in Ireland, mentioned in recited Act 55G. 3. c. 19., to be deemed to be taken out by all Persons letting Horses to Hire, under a Penalty of 50*l.*

II. And be it enacted, That all Duties of Excise by the said recited Acts granted, and as by this Act explained, for and in respect of the Licence to let to Hire any Horse in *Ireland,* and all Penalties imposed by the said Acts upon Persons so letting Horses to Hire without such Licence, and all Duties imposed on Horses let for Hire in *Great Britain,* and on Licences relating to the same, by an Act of the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal the Duties under the 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,* and all Duties imposed for and in respect of Stage Carriages, and of Licences for keeping or using the same, and for and in respect of Passengers conveyed upon Railways, by an Act of the Fifth and Sixth Years of the Reign of Her Majesty, intituled *An Act to repeal the*

Commissioners may direct Proceedings to be taken for Recovery of the Duties and Penalties levied under 2 & 3 W. 4. c. 120., 5 & 6 Vict. c. 79., 1 & 2 W. 4. c. 22., 7 & 8 G. 4. c. 53., and 4 & 5 W. 4. c. 51.

Duties payable on Stage Carriages and on Passengers conveyed upon Railways, and certain other Stamp Duties in Great Britain, *and to grant other Duties in lieu thereof, and also to amend the Laws relating to the Stamp Duties,* and all Duties imposed for and in respect of Licences to keep, use, and let to Hire Hackney Carriages within the Distance of Five Miles from the General Post Office in the City of *London*, by an Act of the First and Second Years of the Reign of His said Majesty King *William* the Fourth, intituled *An Act to amend the Laws relating to Hackney Carriages, and to Waggons, Carts, and Drays, used in the Metropolis, and to place the Collection of the Duties on Hackney Carriages and on Hawkers and Pedlars in* England *under the Commissioners of Stamps*, all which several Duties are declared by Law to be Duties of Excise, and placed under the Collection and Management of the Commissioners of Excise, and all Penalties, Fines, and Forfeitures imposed by the said recited Acts or any of them, or by any other Act or Acts of Parliament relating to the several Duties or any of them, may, by Order of the Commissioners of Excise, be collected, sued for, recovered, levied, mitigated, paid, and applied as by the said recited Acts or any of them, or by any of the Acts aforesaid, is directed, or by the same Ways, Means, and Methods, and in like Manner, and under the same general or special Powers, Provisions, Regulations, and Directions as to Appeal, and in all other respects, as any other Duties of Excise, or any Fines, Penalties, or Forfeitures in such respect are directed to be collected, sued for, recovered, levied, mitigated, paid, and applied under an Act of Parliament of the Seventh and Eighth Years of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland, as amended by another Act of the Fourth and Fifth Years of the Reign of His said Majesty King *William* the Fourth, intituled *An Act to amend the Laws relating to the Collection and Management of the Revenue of Excise*, (except so far as the same is afterwards repealed by this Act,) and as amended by any other Act or Acts relating to the Collection and Management of the Duties of Excise, anything in any Act or Acts of Parliament transferring the Collection and Management of the Duties before specified to the Commissioners of Excise to the contrary thereof notwithstanding.

So much of 4 & 5 W. 4. c. 51. as is herein recited repealed.

III. And whereas by the said Act of the Fourth and Fifth Years of the Reign of His said Majesty King *William* the Fourth it is amongst other things enacted, "that every Information for the "Recovery of any Penalty, or for the Condemnation of any Seizure, "shall be exhibited before the Commissioners of Excise or Justice "or Justices of the Peace respectively within Four Calendar Months "next after the Offence or Offences alleged in such Information "shall have been committed, or the Goods, Commodities, Chattels, "or Things therein alleged to have been forfeited shall have been "seized:" And whereas there is no such Limitation of Time to the like Proceedings before Justices directed by the said Act of the Second and Third Years of the Reign of His said Majesty King *William* the Fourth: Be it enacted, That so much of the said Act of

After passing of this Act every Information for Recovery of Penalties, &c. may be brought before the Commissioners of Excise or Justices within Six Months from Commission of Offences.

of the Fourth and Fifth Years of the Reign of His said Majesty King *William* the Fourth as is herein-before recited shall be and the same is hereby repealed; and that from and after the passing of this Act every Information exhibited by Order of the Commissioners of Excise for the Recovery of any Penalty imposed, or for the Condemnation of any Seizure made as forfeited under or by virtue of any Act or Acts relating to any Duties under the Collection and Management of the Commissioners of Excise or of the Commissioners of Customs may be exhibited before the Commissioners of Excise or Justice or Justices of the Peace respectively at any Time within Six Calendar Months after the Offence or Offences alleged in such Information have been committed, or the Goods, Commodities, Chattels, or Things therein alleged to have been forfeited have been seized, and all such Proceedings shall be afterwards had thereupon as by Law directed, anything in any other Act or Acts of Parliament to the contrary thereof notwithstanding.

LONDON: Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1848.