ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

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C A P. LV.

An Act for repealing the Duties of Aſſeſſed Taxes, and granting new Duties in lieu thereof, and certain additional Duties to be conſolidated therewith; and alſo for repealing the Stamp Duties on Game Certificates, and granting new Duties in lieu thereof, to be placed under the Management of the Commiſſioners for the Affairs of Taxes.

[1ſt *June* 1808.]

Moſt Gracious Sovereign,

WE, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament aſſembled, thinking it expedient that the Duties granted by Two Acts of the Forty-third and Forty-fifth Years of the Reign of Your Majeſty, ſhould be conſolidated with the additional Duties granted on the Amount of the ſaid Duties, by an Act of the Forty-ſixth Year of the Reign of Your Majeſty, have, towards raiſing the neceſſary Supplies to defray Your Majeſty's Publick Expences, and making a permanent Addition to the Publick Revenue of *Great Britain*, freely and voluntarily reſolved to grant certain additional Duties, to be alſo conſolidated with the ſaid former Duties, in the Manner and to the Amount contained in the reſpective Schedules hereunto annexed; and we 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 *April* One thouſand eight hundred and eight, in that Part of *Great Britain* called *England*, the Dominion of *Wales*, and Town of *Berwick-upon-Tweed*, and from and after the Term of *Whitſunday* One thouſand eight hundred and eight, in that Part of *Great Britain* called *Scotland*, in lieu and inſtead of the

43 G. 3. c. 161. 45 G. 3. c. 13. 46 G. 3. c. 78.

Duties in the Schedules to this Act ſhall be levied inſtead of former Duties.

the Duties granted by or contained in the ſaid ſeveral recited Acts, and herein-after repealed, and for the Purpoſe of making ſuch permanent Increaſe as aforeſaid, there ſhall be aſſeſſed, raiſed, levied, and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon Houſes, Windows, and Lights, as ſet forth in the Schedule to this Act annexed, marked (A.); and upon Inhabited Houſes as ſet forth in the Schedule to this Act annexed, marked (B.); and upon all Male Servants and other Male Perſons retained or employed by any Perſon or Perſons in any of the ſeveral Capacities mentioned in the Schedule to this Act annexed, marked (C.); and upon all Carriages of any of the Deſcriptions mentioned in any of the Schedules to this Act annexed, marked (D.); and upon all Horſes, Mares, and Geldings, kept by any Perſon or Perſons for any of the Purpoſes mentioned in the Schedule to this Act annexed, marked (E.); and upon all other Horſes, Mares, or Geldings, not before charged, and upon Mules, deſcribed in the Schedule to this Act annexed, marked (F.); and upon all Dogs of any of the Deſcriptions mentioned in the Schedule to this Act annexed, marked (G.); and upon all Horſe Dealers reſiding within the reſpective Limits deſcribed in the Schedule to this Act annexed, marked (H.); and upon all Perſons in reſpect of wearing or uſing Hair Powder, or any Armorial Bearings or Enſigns, as reſpectively ſet forth in the Schedules to this Act reſpectively annexed, marked (I.) and (K.) the ſeveral new and Conſolidated Duties reſpectively inſerted, deſcribed, and ſet forth in the ſaid ſeveral Schedules reſpectively marked as aforeſaid; which ſeveral Schedules, and the Duties therein reſpectively contained, and the Rules therein reſpectively mentioned, ſhall be deemed and conſtrued a Part of this Act, as if the ſame were incorporated therewith, and under a ſpecial Enactment.

Former Duties repealed

II. And be it further enacted, That the Duties contained in the ſeveral Schedules annexed to the ſaid Act, paſſed in the Forty-third Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties under the Management of the Commiſſioners for the Affairs of Taxes, and granting new Duties in lieu thereof, for granting new Duties in certain Caſes therein mentioned, for repealing the Duties of Exciſe on Licences, and on Carriages conſtructed by Coachmakers, and granting new Duties thereon, under the Management of the ſaid Commiſſioners for the Affairs of Taxes, and alſo new Duties on Perſons ſelling Carriages by Auction or on Commiſſion*; and alſo the Duties contained in the Schedule annexed to the ſaid Act, paſſed in the Forty-fifth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty additional Duties, in* Great Britain, *on Horſes uſed for riding, or for drawing certain Carriages, and for conſolidating the ſaid additional Duties with the preſent Duties thereon*; and alſo the Duties contained in the ſaid Act, paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty, ſhall, at and upon the reſpective Periods appointed for the Commencement of the Duties granted by this Act, ſeverally ceaſe and determine; ſave always and except the ſeveral Powers, Proviſions, Clauſes, Penalties, Matters, and Things contained in the ſaid laſt-mentioned Act of the Forty-third Year of the Reign of His preſent Majeſty, for aſcertaining, aſſeſſing, collecting, levying, paying and accounting for the ſaid Duties, which Powers, Proviſions, Clauſes, Penalties, Matters, and Things ſhall be and are hereby reſpectively continued in full Force and Effect for the aſcertaining, aſſeſſing, collecting, levying, paying, and accounting for the Duties granted by this Act; ſave alſo and except in all

43 G. 3. c. 161.

45 G. 3. c. 13.

46 G. 3. c. 78.

Duties granted by this Act ſhall be levied under the Regulations of 43 G. 3. c. 161. as alſo Duties repealed which have

Caſes

Caſes relating to the aſcertaining and aſſeſſing any of the ſaid Duties hereby repealed, which at any Time after the reſpective Periods before mentioned for the Commencement of the Duties granted by this Act, ſhall not have been charged within the Year for which the ſaid Duties ought to have been charged; and alſo ſave and except as to the recovering, collecting, paying, or accounting for any Arrears of the ſeveral Duties hereby repealed, which may remain unpaid at the ſaid Periods reſpectively as aforeſaid; and any Penalties or Forfeitures then incurred. not been duly charged, and Arrears of Duties.

III. And whereas by an Act paſſed in the Forty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act to repeal the ſeveral Duties upon Stamped Vellum, Parchment, and Paper, in* Great Britain, *and to grant new and additional Duties in lieu thereof*, a certain annual Duty of Three Pounds Three Shillings was impoſed upon every Certificate to be taken out by every Perſon who ſhould uſe any Dog, Gun, Net, or other Engine, for the taking or Deſtruction of Game; and a certain other annual Duty of One Pound One Shilling on every Certificate iſſued to or to be taken out by any Perſon under any Deputation or Appointment of Game-keeper (being a menial Servant): And whereas it is expedient that the ſaid Duties ſhould be repealed, and other Duties ſhould be granted in lieu thereof, to be placed under the Management of the Commiſſioners for the Affairs of Taxes; be it therefore enacted, That from and after the Thirtieth Day of *June* One thouſand eight hundred and eight, the Duties granted by the ſaid Act ſhall ceaſe and determine, ſave and except in all Caſes relating to the demanding, recovering, receiving, paying, and accounting for any Duties or Arrears of Duties, by the ſaid Act granted, which on that Day ſhall have remained unpaid or not accounted for, and the ſeveral Clauſes, Proviſions, Penalties, Matters, and Things relating to the demanding, recovering, receiving, paying, or accounting for the ſame. Stamp Duty on Game Licences granted by 44 G. 3. c. 90. repealed from June 30, 1808;

IV. And be it further enacted, That in lieu of the Duties hereby repealed, there ſhall be annually aſſeſſed, raiſed, levied, and paid, to and for the Uſe of His Majeſty, His Heirs and Succeſſors, upon every Perſon who ſhall, after the Thirtieth Day of *June* One thouſand eight hundred and eight, uſe any Dog, Gun, or Net, or other Engine, for any of the Purpoſes mentioned in the Schedule marked (L.) to this Act annexed, the reſpective Duties therein reſpectively mentioned and ſet forth; which Schedule, and the Duties and Rules therein contained, ſhall be deemed and conſtrued to be a Part of this Act as if the ſame were incorporated therewith under a ſpecial Enactment. and the Duties in Schedule (L.) to be levied in lieu thereof.

V. And be it further enacted, That the ſaid Conſolidated and New Duties ſhall be aſſeſſed, raiſed, levied, paid and accounted for, under the Proviſions and Regulations of the ſeveral Acts herein-after mentioned reſpectively, and as the ſame are reſpectively applicable to *Great Britain*, or the reſpective Parts of *Great Britain* before mentioned; *videlicet*, One Act, paſſed in the Forty-third Year of the Reign of His preſent Majeſty, 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*; One other Act, paſſed in the ſame Year of the Reign of His preſent Majeſty, 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* How Duties ſhall be aſſeſſed and collected, &c. 43 G. 3. c. 99. 43 G. 3. c. 150.

for the Affairs of Taxes, and for amending the said Acts so far as the same relate to that Part of Great Britain *called* Scotland; One other Act, passed
43 G. 3. c. 161. in the same Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties under the Management of the Commissioners for the Affairs of Taxes, and granting new Duties in lieu thereof; for granting new Duties in certain Cases therein mentioned; for repealing the Duties of Excise on Licences, and on Carriages constructed by Coachmakers, and granting new Duties thereon, under the Management of the said Commissioners for the Affairs of Taxes; and also new Duties on Persons selling Carriages by Auction or on Commission;* Three other Acts, passed in the Forty-fifth
45 G. 3. c. 49. Year of the Reign of His present Majesty, One thereof intituled, *An Act for explaining and amending an Act made in the Forty-third Year of His present Majesty, 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, so far as relates to the Power of acting as Commissioners in certain Districts;* One other thereof intituled, *An Act to amend the several Laws relating to the Duties under the Management of the Commissioners for the Affairs of*
45 G. 3. c. 71. *Taxes;* and the other thereof intituled, *An Act to amend so much of an Act of the Forty-third Year of His present Majesty, for consolidating certain of the Provisions of the Acts relating to the Duties in* Scotland, *under the Management of the Commissioners for the Affairs of Taxes, as relates to the Appointment of Assessors and Sub-Collectors, and the Notices required to be delivered to Persons assessed to the said Duties;* and One other Act,
46 G. 3. c. 84. passed in the Forty-sixth Year of the Reign of His present Majesty, intituled, *An Act to grant certain Allowances out of the Duties under the Management of the Commissioners for the Affairs of Taxes, to Persons in respect of the Number of their Children*; and this Act, shall be construed in such Manner and to the like Effect, in all Respects, as if the Duties hereby granted and mentioned in the respective Schedules hereto annexed, were expressly granted, under and subject to the several Provisions, Allowances, and Penalties in the said several Acts contained, and as if the several Provisions, Allowances, and Penalties were expressly enacted in this Act; and that from the respective Periods herein-before prescribed for the Commencement of the said Duties, the Schedules to this Act annexed shall be used and practised in ascertaining and charging the several Rates of Duty in lieu of the several Schedules for the like Purposes contained in any of the said Acts before mentioned, which last-mentioned Schedules, and the Rules and Exemptions therein contained, shall from thenceforth respectively cease and determine; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in such Acts respectively, so far as the same are respectively applicable to the Duties granted by this Act, except where other Provisions are made in this Act, shall severally and respectively, in the Execution of this Act, be duly observed, practised, and put in Execution throughout the respective Parts of *Great Britain* aforesaid, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, (except as aforesaid) were particularly and respectively repeated and re-enacted in the Body of this Act, and shall severally be applied, construed, deemed, and taken to belong to this Act, in like Manner as if the same had been enacted therein, and expressly applied to the Duties hereby granted (except as aforesaid).

VI. And

VI. And be it further enacted, That all and every the Perſons who now are or for the Time being ſhall be Commiſſioners for putting in Execution the ſaid Acts reſpectively, and who ſhall be reſpectively qualified and authorized to act, and ſhall have taken the Oaths as directed by the ſeveral Acts before-mentioned, or any of them reſpectively, as aforeſaid, ſhall be Commiſſioners for putting in Execution this Act, and the Powers herein referred to or contained, in all and every the reſpective Counties, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places privileged or not privileged, within *England*, *Wales*, and *Berwick-upon-Tweed*, and in all and every the Shires, Stewartries, Cities, and Boroughs in *Scotland*; and the ſeveral Aſſeſſors, Collectors, Surveyors, and Inſpectors reſpectively, appointed or to be appointed to put in Execution the ſaid ſeveral Acts, ſhall reſpectively be Aſſeſſors, Collectors, Surveyors, and Inſpectors, to put in Execution this Act within the Limits of their reſpective Diſtricts or Diviſions to which they are or ſhall be reſpectively appointed; and they reſpectively are hereby empowered and required to do all Things neceſſary for putting this Act in Execution with relation to the Duties hereby impoſed, in the like and in as full and ample a Manner as they or any of them are or is or ſhall be authorized to put in Execution the ſaid ſeveral Acts; and the Duties hereby granted, when paid, ſhall be under the Care and Management of the Commiſſioners for the Affairs of Taxes for the Time being, appointed or to be appointed by His Majeſty, His Heirs or Succeſſors.

Commiſſioners and other Officers appointed for the Aſſeſſed Tax Acts, to put in Execution this Act; and the Monies levied to be under the Care of the Commiſſioners for the Affairs of Taxes.

VII. And be it further enacted, That every Receiver General ſhall have an Allowance of Three Halfpence in the Pound for all Monies which ſhall be by him received and paid into the Receipt of Exchequer, or duly accounted for according to the Courſe of His Majeſty's Exchequer; and that every Collector ſhall have Three-pence in the Pound for what Money he ſhall pay to the Receiver General or his Deputy or Deputies, within the Time limited by the ſeveral Acts herein mentioned, for all the Duties granted by this Act, ſave and except the Duties granted and contained in Schedule (L.) annexed to this Act, for which other Compenſation is hereby directed to be made to ſuch Collector, and alſo for what Money ſuch Collector ſhall pay out of ſuch Duties, except as aforeſaid, to any Perſon or Perſons in purſuance of any other Act or Acts of Parliament, and ſhall duly account to ſuch Receiver General or his Deputy for ſuch Payments; and that for the careful writing and tranſcribing all and every the Aſſeſſments, Duplicates, Warrants, and Eſtreats, in due Time, and for the due, ſpeedy, and effectually executing all Matters and Things directed to be done or performed by or under the Commiſſioners acting in the Execution of the ſeveral Acts relating to the Duties contained in this Act then in force, the Clerk of the ſaid reſpective Commiſſioners who ſhall perform the ſame within the reſpective Times limited by the ſaid Acts, ſhall, by Warrant under the Hands of Two or more of the Commiſſioners of each Diſtrict reſpectively, have and receive from the reſpective Receivers General, their Deputy or Deputies, the reſpective Sums herein-after limited for every Pound of all ſuch Monies of the ſaid Duties as he or they ſhall have received by virtue of the Aſſeſſments of the ſaid Commiſſioners reſpectively, who is and are hereby appointed and allowed to pay the ſame accordingly; provided the ſaid ſeveral Acts be carried into Execution in due Time, and in an effectual Manner, for the Diviſion in which he ſhall be appointed the Clerk, and all Warrants, Aſſeſſments, Eſtreats, and Certificates,

Allowances to Receivers General, Collectors, and Clerks.

ficates, be made out and delivered according to the Directions of the ſaid Acts, and the Duplicates be delivered to the ſaid Receiver General, and into the Office of the Commiſſioners for the Affairs of Taxes, within the Times limited by the ſaid Acts, but not otherwiſe; that is to ſay, if the total Amount of ſuch Allowance for One Year, calculated at the Rate of One Penny Farthing in the Pound, on the Monies aſſeſſed in that Year, and paid to the Receiver General or his Deputy as aforeſaid, ſhall amount to One hundred Pounds or upwards, then ſuch Clerk ſhall not be entitled to receive any further or greater Allowance than at the Rate of One Penny Farthing in the Pound, of the ſaid Monies ſo paid: Provided alſo, that if the total Amount of the Monies of the ſaid Duties received by ſuch Receiver General or his Deputy for One Year, in any Diſtrict of Commiſſioners, ſhall exceed Ninety-ſix thouſand Pounds, then the Clerk of ſuch Diſtrict ſhall have an Allowance at the Rate of One Penny Farthing in reſpect of every Pound of the ſaid Ninety-ſix thouſand Pounds, Part thereof, and a further Allowance at the Rate of One Half of One Penny Farthing for every Pound of the ſaid Monies exceeding Ninety-ſix thouſand Pounds; and if the total Amount of ſuch Allowance, calculated at the Rate of One Penny Farthing in the Pound on the ſaid Monies, ſhall not amount to One hundred Pounds, then ſuch Clerk ſhall be entitled to receive an Allowance, at the Rate of Three Halfpence in the Pound, of the Monies ſo paid, ſo as that the Allowance, calculated as laſt aforeſaid, ſhall in no caſe be granted to any greater Amount than One hundred Pounds *per Annum*.

Duties to be paid into the Exchequer, and carried to the Conſolidated Fund.

VIII. And be it further enacted, That all the Monies ariſing by the Duties hereby impoſed (the neceſſary Charges of raiſing and accounting for the ſame excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, in One Sum, to the Account of Aſſeſſed Taxes, and ſhall be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Accounts of Duties to be kept, and laid before Parliament, &c.

IX. Provided always, and be it further enacted, That the Commiſſioners of His Majeſty's Treaſury now or for the Time being, or any Three or more of them, or the Lord High Treaſurer for the Time being, ſhall, for the Period of Ten Years from the Commencement of this Act, cauſe ſeparate and diſtinct Accounts of the Produce of the Duties payable by virtue of this Act, to be prepared at the Office for Taxes, to be annually laid before Parliament, purſuant to an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for directing certain Publick Accounts to be laid annually before Parliament, and for diſcontinuing certain other Forms of Account now in uſe*; and the Monies ariſing from the ſaid additional Duties ſhall be deemed a permanent Increaſe to the Publick Revenue of *Great Britain*, for the Purpoſe of defraying any increaſed Charge occaſioned by any Loan made, or Stock created, by Authority of any Act of Parliament paſſed or to be paſſed in the preſent Seſſion of Parliament.

Act may be altered or repealed this Seſſion.

X. And be it further enacted, That this Act, or any of the Proviſions thereof, may be altered, varied, or repealed by any Act or Acts to be made in this preſent Seſſion of Parliament.

The SCHEDULES referred to by the Act of the 48th Year of His present Majesty's Reign.

SCHEDULE (A.)

A SCHEDULE of the DUTIES made payable for every DWELLING HOUSE, within and throughout Great Britain, according to the Number of WINDOWS or LIGHTS in each Dwelling House and the Offices to be charged therewith.

Number of WINDOWS According to which the Dwelling House and Offices undermentioned shall be charged.	Duties to be charged for Windows in every Dwelling House and Offices in England, Wales, and Berwick-upon-Tweed.			Duties to be charged for Windows in every Dwelling House and Offices in Scotland.		
	£.	s.	d.	£.	s.	d.
Not more than 6 Windows or Lights (except in such Houses which shall be worth the Rent of £5 by the Year, and shall be charged to the Duty mentioned in Schedule (B.), according to the Rent thereof)	0	6	6	0	4	6
Not more than 6 Windows or Lights, if of the Value before mentioned, and charged to the said Duty accordingly	0	8	0	0	6	0
7 Windows or Lights	1	0	0	0	18	0
8 Do.	1	13	0	1	11	0
9 Do.	2	2	0	2	0	0
10 Do.	2	16	0	2	14	0
11 Do.	3	12	0	3	10	0
12 Do.	4	9	0	4	7	0
13 Do.	5	6	0	5	4	0
14 Do.	6	3	0	6	1	0
15 Do.	7	0	0	6	18	0
16 Do.	7	17	0	7	15	0
17 Do.	8	14	0	8	12	0
18 Do.	9	10	6	9	8	6
19 Do.	10	7	6	10	5	6
20 Do.	11	4	6	11	2	6
21 Do.	12	1	0	11	19	0
22 Do.	12	18	0	12	16	0
23 Do.	13	15	0	13	13	0

Schedule (A.)—WINDOWS.—*continued.*

Number of WINDOWS According to which the Dwelling House and Offices undermentioned shall be charged.	Duties to be charged for Windows in every Dwelling House and Offices in England, Wales, and Berwick-upon-Tweed.			Duties to be charged for Windows in every Dwelling House and Offices in Scotland.		
	£.	s.	d.	£.	s.	d.
Not more than 24 Windows or Lights	14	11	6	14	9	6
25 Do.	15	8	6	15	6	6
26 Do.	16	5	6	16	3	6
27 Do.	17	2	0	17	0	0
28 Do.	17	19	6	17	17	0
29 Do.	18	16	0	18	14	0
30 Do.	19	12	6	19	10	6
31 Do.	20	9	6	20	7	6
32 Do.	21	6	6	21	4	6
33 Do.	22	3	0	22	1	0
34 Do.	23	0	0	22	18	0
35 Do.	23	16	6	23	14	6
36 Do.	24	13	6	24	11	6
37 Do.	25	10	6	25	8	6
38 Do.	26	7	0	26	5	0
39 Do.	27	4	0	27	2	0
40 to 44 Do.	28	17	6	28	15	6
45 - 49 Do.	31	13	6	31	11	6
50 - 54 Do.	34	10	0	34	8	0
55 - 59 Do.	37	6	0	37	4	0
60 - 64 Do.	39	15	6	39	13	6
65 - 69 Do.	42	0	6	41	18	6
70 - 74 Do.	44	5	0	44	3	0
75 - 79 Do.	46	10	0	46	8	0
80 - 84 Do.	48	15	0	48	13	0
85 - 89 Do.	51	0	0	50	18	0
90 - 94 Do.	53	4	6	53	2	6
95 - 99 Do.	55	9	6	55	7	6
100 - 109 Do.	58	17	0	58	15	0
110 - 119 Do.	63	6	6	63	4	6
120 - 129 Do.	67	16	6	67	14	6
130 - 139 Do.	72	6	0	72	4	0
140 - 149 Do.	76	16	0	76	14	0
150 - 159 Do.	81	5	6	81	3	6
160 - 169 Do.	85	15	6	85	13	6
170 - 179 Do.	90	5	0	90	3	0
180 and upwards Do.	93	2	6	93	0	6
And for every such Dwelling House which shall contain more than 180 Windows or Lights, for every Window or Light exceeding the Number of 180			3			3

Schedule (A.)—WINDOWS.—*continued.*

RULES for charging Windows or Lights.

I.—The ſaid ſeveral Duties to be charged annually in reſpect of the Windows or Lights in every Dwelling Houſe, with the Houſehold and other Offices herein enumerated.

II.—All Skylights, and all Windows or Lights however conſtructed, in Staircaſes, Garrets, Cellars, Paſſages, and all other Parts of Dwelling Houſes, to what Uſe or Purpoſe ſoever applied, and whether ſuch Windows or Lights ſhall be in the exterior or interior Parts of ſuch Dwelling Houſes to be charged to the ſaid Duties.

III.—Every Window or Light in any Kitchen, Cellar, Scullery, Buttery, Pantry, Larder, Waſhhouſe, Laundry, Bakehouſe, Brewhouſe and Lodging Room, belonging to or occupied with any Dwelling Houſe, whether the ſame ſhall be within or contiguous to or diſjoined from the Body of ſuch Dwelling Houſe, ſhall be charged to the ſaid Duties.

IV.—The ſaid Duties to be charged yearly upon the Occupier or Occupiers of the Houſes, Cottages, or Tenements, in reſpect whereof the ſaid Duties ſhall be charged, and to be in force for One whole Year, from the 5th Day of April in the Year in which the ſame ſhall be charged, to be levied on ſuch Occupier or Occupiers, or on his, her, or their reſpective Executors or Adminiſtrators, except as herein-after provided.

V.—Where any Change in the Occupation of any Houſe, Cottage, or Tenement, ſhall take place after the Aſſeſſment ſhall be made, then and in ſuch Caſe the Duties hereby directed to be charged on the Occupier or Occupiers of Houſes, Cottages, or Tenements, for One Year, ſhall be levied upon and paid by the Occupier or Occupiers, Landlord or Landlords, Owner or Owners for the Time being, or on both or all of them, according to their Times of Poſſeſſion thereof, without any new Aſſeſſment, notwithſtanding ſuch Change in the Occupation of ſuch Houſe, Cottage, or Tenement, for the Year, that ſuch Houſe ſhall have been aſſeſſed: Provided, that where a Tenant of any Houſe, Cottage, or Tenement, ſhall quit the ſame, on the Determination of the Leaſe or Demiſe thereof, after an Aſſeſſment ſhall be made, and ſhall have given Notice thereof to the Aſſeſſor for the Place, the Duty thereon ſhall be diſcharged by the Commiſſioners for executing this Act for the Remainder of that Year, in caſe it ſhall appear to the ſaid Commiſſioners at the End of ſuch Year, that ſuch Houſe, Cottage, or Tenement, ſhall have continued wholly unoccupied for and during the Remainder of ſuch Year.

VI.—Where any Dwelling Houſe is or ſhall be let in different Apartments, Tenements, Lodgings, or Landings, and ſhall be inhabited by Two or more Perſons or Families, the ſame ſhall nevertheleſs be charged as if ſuch Houſe was inhabited by one Perſon or Family only; and the Landlord or Owner, Landlords or Owners of ſuch Houſe, Apartments, or Tenements, are or ſhall be deemed and taken to be the Occupier or Occupiers of ſuch Houſe, and ſhall be charged with the ſaid Duties: Provided, that where the Landlord ſhall not reſide within the Limits of the Collector, or the ſame ſhall remain unpaid by ſuch Landlord for the Space of Twenty Days after the ſame is due, the Duties ſo charged may be levied on the Occupier or Occupiers reſpectively, and ſuch Payment ſhall be deducted and allowed out of the next Payment on account of Rent.

Schedule (A.)—WINDOWS.—*continued.*

VII.—Every Houſe, whereof the keeping is or ſhall be committed or left to the Care or Charge of any Perſon or Servant, ſhall be ſubject to the like Duties as if it were inhabited by the Owner or by a Tenant; and, if ſuch Perſon or Servant ſhall not pay Rates to the Church and Poor, the ſaid Duties ſhall be paid by the reſpective Owners or Tenants of the ſaid Houſes.

VIII.—Every diſtinct Chamber or Apartment in any of the Inns of Court, or of Chancery, or in any College or Hall, in either of the Univerſities of Oxford or Cambridge, or any public Hoſpital, being ſeverally in the Tenure or Occupation of any Perſon or Perſons, ſhall be ſubject to the ſame Duties as if the ſame was an entire Houſe, which Duties ſhall be paid by the Occupier thereof reſpectively; provided, that every ſuch Chamber or Apartment, which ſhall not contain more than Seven Windows or Lights, ſhall be charged at the Rate of Three Shillings and Sixpence for every ſuch Window or Light.

IX.—All Dwelling Rooms in any Hall or Office whatever, belonging to any Perſon or Perſons, or to any Bodies Politic or Corporate, or to any Company, that are or may be lawfully charged with the Payment of any other Taxes or Pariſh Rates, ſhall be ſubject to the Duties hereby made payable, and ſhall be reſpectively charged as Dwelling Houſes; and the Perſon or Perſons, Bodies Politick or Corporate, or Company, to whom the ſame ſhall belong, ſhall be charged as the Occupier or Occupiers thereof.

X.—When a Partition or Diviſion between Two or more Windows or Lights, fixed in one Frame, is or ſhall be of the Breadth or Space of Twelve Inches, the Window or Light on each Side of ſuch Partition or Diviſion ſhall be charged as a diſtinct Window or Light.

XI.—Every Window extending ſo far as to give light into more Rooms, Landings, or Stories than One, ſhall be reckoned and charged as ſo many ſeparate Windows as there are Rooms, Landings, or Stories enlightened thereby.

XII.—Every Window or Light, including the Frame, Partitions, and Diviſions thereof, which by due Admeaſurement of the whole Space on the Aperture of the Wall of the Houſe or Building, on the Outſide of ſuch Window or Light, ſhall exceed in Height Twelve Feet, or in Breadth Four Feet Nine Inches, not being leſs than Three Feet Six Inches in Height, ſhall be reckoned and charged as Two Windows or Lights, except ſuch Windows or Lights as ſhall have been made of greater Dimenſions at any Time prior to the Fifth Day of April One thouſand ſeven hundred and eighty-five; except alſo the Windows or Lights in ſuch Parts of Dwelling Houſes as are uſed for Shops, Workſhops, and Warehouſes, and except the Windows or Lights in the publick Room of any Houſe licenſed to ſell Wine, Ale, or other Liquors by Retail, which ſhall be uſed for the Entertainment of Gueſts; and the Windows or Lights in Farm Houſes eſpecially exempted from the Duties in the following Schedule, marked (B.) or in any Dwelling Houſe not chargeable to the Duties mentioned in the ſaid Schedule.

XIII.—Where any Dwelling Houſe ſhall be divided into different Tenements, being diſtinct Properties, every ſuch Tenement ſhall be ſubject to the ſame Duties as if the ſame were an entire Houſe, which Duties ſhall be paid by the Occupiers thereof reſpectively; provided, that every ſuch Tenement in England, Wales, or Berwick upon-Tweed, which ſhall not contain more than Seven Windows or Lights, ſhall be charged at the Rate

Schedule (A.)—WINDOWS.—*continued.*

of Three Shillings and Sixpence for every such Window or Light; and every such Tenement in Scotland which shall not contain more than Seven Windows or Lights, shall be charged at the rate of Three Shillings for every such Window or Light.

EXEMPTIONS from the said DUTIES.

Case I.—Any House belonging to His Majesty, or any of the Royal Family, and every Publick Office, for which the Duties heretofore payable have been paid by His Majesty, or out of the Publick Revenue.

Case II.—Any Hospital, Charity School, or House provided for the Reception and Relief of poor Persons, except such Apartments therein as are or may be occupied by the Officers or Servants thereof, which shall severally be assessed, and be subject to the said Duties as entire Dwelling Houses.

Case III.—The Windows in any Room of a Dwelling House, licensed according to Law as a Chapel for the Purposes of Divine Worship, and used for no other Purpose whatsoever:

Provided that every such Hospital, Charity School, House for the Reception and Relief of poor Persons, or Room licensed as a Chapel as aforesaid, shall be brought into charge by the Assessor or Assessors, or in their Default, by the Surveyor or Inspector, and shall be stated on the Certificate of Assessments as such; and on due Proof of the Fact before the Commissioners by the Assessors, it shall be lawful for the Commissioners for executing the said Act to discharge such Hospital, Charity School, House for the Reception and Relief of poor Persons, and Room licensed as a Chapel, from the said Duties, or such Part thereof as is hereby intended to be exempted, in like Manner as they are authorized to discharge the Assessment on poor Persons by this Act, but not otherwise.

Case IV.—The Windows or Lights, in any Dairy or Cheese Room belonging to and occupied with any Dwelling House, chargeable with the said Duties, although the same shall be Part thereof, which shall be used by such Occupier or Occupiers for the Purpose of keeping Butter or Cheese, being their own Produce, for Sale or private Use; provided that the Windows or Lights in such Dairies or Cheese Rooms, shall be made with Splines or wooden Laths, or iron Bars, or Wires, and wholly without Glass, and that the Occupiers of the Dwelling Houses to which such Dairies and Cheese Rooms belong shall paint or cause to be painted on the outer Door thereof, or on the Outside of the Windows thereof, or one of them, in large Roman Letters, the Words, "Dairy or Cheese Room," as the Case may require, and shall keep, and from Time to Time restore such Words so painted distinctly legible, during all such Time as such Exemption shall be claimed; and provided, that such Dairies or Cheese Rooms shall not be at any Time or Times used to dwell or to sleep in by any Person or Persons, but shall be wholly kept and used for the several Purposes hereinbefore mentioned: And provided also, that an Assessment of all such Windows or Lights shall be duly made, and the Fact be truly returned in the Manner directed by this Act, in other Cases of Exemption from the said Duties, so that the Number of Windows so to be exempted may be ascertained, and the Exemption be allowed by the Commissioners for executing this Act.

SCHEDULE (B.)

A SCHEDULE of the DUTIES made payable on all INHABITED DWELLING HOUSES throughout Great Britain, according to the Value thereof, and of the Offices and Lands to be charged therewith.

	Value in the Pound.
For every such Inhabited House which, with the Household and other Offices, Yards, and Gardens, therewith occupied and charged, are or shall be worth the Rent herein after mentioned by the Year, there shall be charged the yearly Sums following; *videlicet*,	£. s. d.
£.5 and under £.20 Rent, by the Year	0 1 6
£.20 and under £.40 Rent, by the Year	0 2 3
£.40 Rent by the Year, and upwards	0 2 10

RULES for charging the said last-mentioned Duties.

I.—The said last-mentioned Duties to be charged annually on the Occupier or Occupiers for the Time being of every such Dwelling House, being of the Annual Rent of Five Pounds or upwards, at the respective Rates before mentioned, and to be levied on him, her, or them, or on his, her, or their respective Executors or Administrators, and in like Manner in case of a Change in the Occupation thereof as is before directed in respect of the Duties on Windows or Lights, and in Addition to the Duties contained in Schedule (A.)

II.—Every Coachhouse, Stable, Brewhouse, Washhouse, Laundry, Woodhouse, Bakehouse, Dairy, and all other Offices, and all Yards, Courts, and Curtilages, and Gardens, and Pleasure Grounds, belonging to and occupied with any Dwelling House, shall, in charging the said Duties, be valued together with such Dwelling House; provided no more than One Acre of such Gardens and Pleasure Grounds shall in any case be so valued.

III.—All Shops and Warehouses which are attached to the Dwelling House, or have any Communication therewith, shall in charging the said Duties be valued together with the Dwelling House and the Household and other Offices aforesaid thereunto belonging (except such Warehouses and Buildings upon or near adjoining to Wharfs which are occupied by Persons who carry on the Business of Wharfingers, and who have Dwelling Houses upon the said Wharfs for the Residence of themselves or Servants employed upon the said Wharfs.)

And also except such Warehouses as are distinct and separate Buildings, and not Parts or Parcels of such Dwelling Houses, or the Shops attached thereto, but employed solely for the Purpose of lodging Goods, Wares, and

Schedule (B.)—INHABITED HOUSES.—*continued.*

and Merchandize, or for carrying on ſome Manufacture (notwithſtanding the ſame may adjoin to or have Communication with the Dwelling Houſe or Shop.)

IV.—Every Chamber or Apartment in any of the Inns of Court, or of Chancery, or in any College or Hall in any of the Univerſities of Great Britain, being ſeverally in the Tenure or Occupation of any Perſon or Perſons, ſhall be charged thereto as an entire Houſe, and on the reſpective Occupiers thereof.

V.—Every Hall or Office whatever belonging to any Perſon or Perſons, or to any Body or Bodies Politic or Corporate, or to any Company, that are or may be lawfully charged with the Payment of any other Taxes or Pariſh Rates, ſhall be ſubject to the Duties hereby made payable as Inhabited Houſes; and the Perſon or Perſons, Bodies Politic or Corporate, or Company, to whom the ſame ſhall belong, ſhall be charged as the Occupier or Occupiers thereof.

VI.—Where any Houſe ſhall be let in different Stories, Tenements, Lodgings, or Landings, and ſhall be inhabited by Two or more Perſons or Families, the ſame ſhall nevertheleſs be ſubject to and ſhall in like Manner be charged to the ſaid Duties as if ſuch Houſe or Tenement was inhabited by One Perſon or Family only, and the Landlord or Owner ſhall be deemed the Occupier of ſuch Dwelling Houſe, and ſhall be charged to the ſaid Duties: Provided, that where the Landlord ſhall not reſide within the Limits of the Collector, or the ſame ſhall remain unpaid by ſuch Landlord for the Space of Twenty Days after the ſame is due, the Duties ſo charged may be levied on the Occupier or Occupiers reſpectively; and ſuch Payments ſhall be deducted and allowed out of the next Payment on account of Rent.

VII.—No Dwelling Houſe, or other ſuch Premiſes as aforeſaid, ſhall be eſtimated or rated at any leſs Annual Value than the Rent or Value at which the ſame Premiſes ſtand charged in the laſt Rate made on or before the Time of making the Aſſeſſment for the Relief of the Poor in the ſame Pariſh or Place.

VIII.—In caſe the ſaid Poor Rate ſhall have been made throughout by a Pound Rate on the full Annual Value of all the Dwelling Houſes in the ſame Pariſh or Place, then ſuch Aſſeſſment ſhall be made according to the ſaid Rate; and the Aſſeſſors appointed or to be appointed for the ſaid Duties ſhall in making their Aſſeſſments on different Dwelling Houſes in the ſame Pariſh or Place, in all ſuch Caſes as aforeſaid, obſerve the ſame Rule of Proportion between the Aſſeſſment of the Duties granted by this Act thereon, as ſhall have been obſerved in making ſuch Poor Rate as to all the Premiſes aforeſaid rated in ſuch Poor Rate.

IX.—In caſe the ſaid Poor Rate ſhall have been made on any proportionate Part of ſuch Value, then ſuch Aſſeſſors ſhall aſſeſs the ſame at the ſame Sums reſpectively as they would have been aſſeſſed at by virtue of this Act, if the ſame had been reſpectively eſtimated in ſuch Poor Rate at the full Value thereof reſpectively.

X.—In caſe the Poor Rate in any Pariſh or Place ſhall not be made on the full Annual Value of the different Dwelling Houſes charged, nor according to any proportionate Part of ſuch Annual Value, but nevertheleſs

the ſaid Dwelling Houſes ſhall be rated in a due Proportion to each other, it ſhall be lawful for the Aſſeſſors, by all lawful Ways and Means authorized by this Act, to inquire into, and to the beſt of their Information and Judgement to aſcertain the actual Rent of the ſeveral Houſes and other the Premiſes aforeſaid, in different Occupations within their Limits, which ſhall have been let within the Period of Three Years preceding the Time for making the Aſſeſſment, or ſo many of them as they ſhall be able to aſcertain the Rent of, and ſhall make an Aſſeſſment on the actual Rent on ſuch of the ſaid Houſes and Premiſes therewith occupied which ſhall appear to them to have been ſo let at the juſt and full Value thereof, and ſhall afterwards proceed to aſſeſs the ſeveral other Houſes with the Premiſes aforeſaid occupied therewith in Sums reſpectively bearing the ſame Proportion, as far as the ſame can be computed, to the Amount of ſuch firſt Aſſeſſment as the Sums charged on the ſaid Poor Rate on ſuch other Premiſes reſpectively bear to the Sum charged in the ſaid Poor Rate on the ſaid Houſe and Premiſes ſo firſt aſſeſſed: Provided always, that the aforeſaid Rule ſhall extend only to ſuch Houſes and Premiſes chargeable under this Act as ſhall be rated in ſuch Poor Rate diſtinctly and unmixed with other Property not chargeable to the Duties hereby granted.

XI.—In caſe any Houſe with the Premiſes aforeſaid therewith occupied, ſhall not be rated in ſuch Poor Rate, or ſhall be rated therein together with other Property not chargeable to the Duties hereby granted, or there ſhall be no Poor Rate in the Pariſh or Place where ſuch Houſe is ſituate, and in every Caſe where the Rules before mentioned are not applicable, the ſaid Aſſeſſors ſhall make their Aſſeſſment from the beſt Information they can obtain of the annual Value thereof, which in all Caſes ſhall be the actual Amount of the Rent at which the ſaid Houſes and Premiſes aforeſaid reſpectively are let, or if not let, the Rent which they reſpectively are worth to be let by the Year.

XII.—In caſe any Houſe, with the Premiſes aforeſaid, ſhall, on occaſion of the Aſſeſſor or Aſſeſſors having purſued the Proportions obſerved in the Poor Rate on which ſuch Aſſeſſment was made, have been aſſeſſed at a Sum exceeding the juſt Rate on the annual Value thereof, it ſhall be lawful for the Commiſſioners to abate and deduct from ſuch Aſſeſſment ſo much as in their Judgment will reduce the ſame to a juſt Rate on ſuch annual Value, but in no caſe to a leſs annual Value than the ſame ſtands rated at in the Poor Rate.

XIII.—In caſe any Houſe, with the Premiſes aforeſaid, ſhall, on occaſion of the Aſſeſſor or Aſſeſſors having purſued the Proportions obſerved in ſuch Poor Rate, have been aſſeſſed at a Sum leſs than the actual Rent at which the ſame ſhall be let, or if not let, at leſs than the Rent at which the ſame might be let, it ſhall be lawful for the Commiſſioners to enlarge and increaſe ſuch Aſſeſſment to ſuch Sum as a like Rent would amount unto.

XIV.—Where any Dwelling Houſe ſhall be divided into different Tenements being diſtinct Properties, every ſuch Tenement ſhall be ſubject to the ſame Duties as if the ſame was an entire Houſe, which Duty ſhall be paid by the Occupiers thereof reſpectively.

Schedule (B.)—INHABITED HOUSES.—*continued.*

EXEMPTIONS.

Caſe I.—Any Houſe belonging to His Majeſty, or any of the Royal Family, and every Publick Office for which the Duties heretofore payable have been paid by His Majeſty, or out of the Publick Revenue.

Caſe II.—Every Dwelling Houſe, being a Farm Houſe, occupied by a Tenant, and bonâ fide uſed for the Purpoſes of Huſbandry only.

Caſe III.—Every Dwelling Houſe, being a Farm Houſe, occupied by the Owner thereof, and bonâ fide uſed for the Purpoſes of Huſbandry only, which, together with the Houſehold and other Offices aforeſaid, ſhall be valued under this Act at Ten Pounds per Annum, or any leſs Sum.

Caſe IV.—Any Hoſpital, Charity School, or Houſe provided for the Reception or Relief of poor Perſons.

Caſe V.—Every Houſe whereof the keeping is or ſhall be committed or left to the Care or Charge of any Perſon or Servant, who doth not pay Rates to the Church and Poor, and who reſides therein for the Purpoſe only of taking Care thereof: Provided, that an Aſſeſſment ſhall be duly made in every ſuch Caſe, and the Fact be truly returned in the Manner directed by this Act in other Caſes of Exemption from the ſaid Duties, and the Exemption be allowed by the Commiſſioners for executing this Act.

SCHEDULE (C.)

No. 1.

A SCHEDULE of the Duties payable annually for every MALE SERVANT retained or employed by any Perſon or Perſons in the ſeveral Capacities mentioned herein.

NUMBER of SERVANTS.	Amount of Duty for each Servant. £.	s.	d.
For 1 ſuch Servant	2	4	0
2 - Do.	2	16	0
3 - Do.	3	7	0
4 - Do.	3	18	0
5 - Do.	4	9	0
6 - Do.	4	14	0
7 - Do.	4	16	0
8 - Do.	5	3	0
9 - Do.	5	12	0
10 - Do.	6	3	0
11 - Do. and upwards	7	1	0
For every ſuch Servant retained or employed by any Male Perſons, never having been married, over and above the before-mentioned Duties, the further Sum of	1	14	0

RULES for charging the ſaid laſt-mentioned Duties.

I.—The ſaid laſt-mentioned Duties to be paid by the Maſter or Miſtreſs of ſuch Servants reſpectively, and to extend to and be payable for every Male Servant retained or employed in any of the following Capacities; that is to ſay, Maitre d'Hôtel, Houſe Steward, Maſter of the Horſe, Groom of the Chamber, Valet de Chambre, Butler, Under Butler, Clerk of the Kitchen, Confectioner, Cook, Houſe Porter, Footman, Running Footman, Coachman, Groom, Poſtillion, Stable Boy or Helper in the Stables of the Maſter or Miſtreſs, Gardener, Park-keeper, Game keeper, Huntſman, Whipper-in, or by whatever Name or Names Male Servants really acting in any of the ſaid Capacities ſhall be called, or whether ſuch Male Servants ſhall have been retained or employed in One or more of the ſaid Capacities, or in any other Buſineſs jointly with One or more of the ſaid Capacities, and to every ſuch Servant let to hire with any Carriage or Horſes for One Year, or any longer Period.

II. The

Schedule (C.)—MALE SERVANTS.—*continued.*

II.—The ſaid Duties ſhall extend to all Servants of the Capacities before mentioned employed in Taverns, Coffee-houſes, Inns, Alehouſes, or any other Houſes licenſed to ſell Wine, Ale, or other Liquors by Retail, and in Eating or Victualling Houſes, and in Hotels or Lodging Houſes, being Eating and Victualling Houſes, of whatever Deſcription, although not licenſed, except Hoſtlers and Helpers in Stables, and Drivers employed to drive Carriages let out to hire, in ſuch Manner that the Stamp Office Duty payable by Law on Horſes let to hire ſhall have been duly paid and ſatisfied, and except Waiters.

III.—The ſaid laſt-mentioned Duties on Gardeners ſhall extend to every Gardener who ſhall have contracted for the keeping of any Garden or Gardens, and to every Perſon who ſhall have been hired to work in any Garden wherein the conſtant Labour of One Perſon ſhall be neceſſary, or where One Perſon ſhall have been conſtantly employed, to be paid by the Perſon or Perſons for whoſe Uſe, and in whoſe Garden ſuch Gardener or Perſons ſhall have been employed, except as herein-after mentioned.

IV.—The ſaid laſt-mentioned Duties ſhall extend to all Apprentices retained or employed in any of the Capacities aforeſaid, ſave and except ſuch Apprentices as ſhall have been impoſed upon any Maſter or Miſtreſs under and by virtue of the Powers given to Magiſtrates and Pariſh Officers by any Act or Acts of Parliament, ſo as the Number of ſuch Apprentices for whom this Exemption ſhall be claimed by the ſame Perſon ſhall not exceed Two, ſuch Apprentices not wearing Livery, nor being employed as Livery Servants.

V.—The ſaid laſt-mentioned Duties on Gamekeepers ſhall extend to every Perſon retained or employed to kill or preſerve Game for the Uſe of any other Perſon or Perſons, whether lawfully appointed to kill or preſerve Game or not, to be paid by the Perſon or Perſons retaining, employing, or appointing ſuch Perſons reſpectively; except Gamekeepers, being the Servants of other qualified Perſons duly returned by and charged to the ſaid Duties as Servants of ſuch other Perſons.

VI.—The ſaid laſt-mentioned Duties ſhall extend to every Perſon who ſhall be employed in the Capacity of a Coachman, Poſtillion, Groom, or Helper in the Stables, although ſuch Perſon ſhall have been retained for the Purpoſes of Huſbandry, or any Manufacture or Trade, where the Maſter or Miſtreſs of ſuch Perſon ſhall be chargeable with Duty for any Carriage (other than a Taxed Cart) or for Two or more Horſes chargeable with the Duty on Horſes kept for the Purpoſe of riding or drawing Carriages, as herein mentioned.

VII.—The ſaid laſt-mentioned Duties ſhall extend to every Perſon who ſhall be employed as a Groom, Stable Boy, or Helper in the Stables of the Maſter or Miſtreſs, to take Care of any Horſe, Mare, or Gelding, the Property of ſuch Maſter or Miſtreſs, kept for the Purpoſe of racing or running for any Plate, Prize, Sum of Money, or other Thing, or in training for any of the ſaid Purpoſes.

Schedule (C.)

No. 2.

A SCHEDULE of the Duties payable annually for MALE SERVANTS retained or employed in the ſeveral Capacities herein mentioned.

	£.	s.	d.
For every Gardener or Perſon employed to work in any Garden, under any Perſon chargeable to the Duties mentioned in Schedule (C.); No. 1.; and for every Gardener employed in any Garden wherein the conſtant Labour of one Perſon ſhall not be neceſſary, the Sum of - -	0	6	0
To be paid by each Perſon in whoſe Garden ſuch Perſon ſhall be employed.			

EXEMPTIONS from the Duties as ſet forth in Schedule (C.) No. 1. and 2.

Any Perſon employed by the Day or Week to work as a Day Labourer, at the uſual Rate of Wages for Day Labourers in Agriculture, in any Garden belonging to a Dwelling Houſe, being a Farmhouſe, and exempted as ſuch from the Duties mentioned in Schedule (B.), or in any Garden belonging to a Dwelling Houſe not chargeable to the Duties mentioned in the ſaid Schedule, ſuch Garden not requiring the conſtant Labour of One ſuch Labourer.

Schedule (C.)

No. 3.

A SCHEDULE of the Duties payable annually for every MALE PERSON or SERVANT retained or employed in the ſeveral Capacities herein mentioned.

	£.	s.	d.
For every Male Perſon employed by any Merchant or Trader as a Traveller or Rider, the Duties following; *videlicet*,			
Where One ſuch Traveller or Rider and no more ſhall be ſo employed, the Sum of - - - -	2	8	0
And where more than One ſuch Traveller or Rider ſhall be ſo employed, for each the Sum of - - -	3	10	0
For every Male Perſon employed by any Perſon in Trade, or exerciſing any Profeſſion whatever, as a Clerk or Book-keeper, or Office-keeper, except Apprentices, where no Premium, or a Premium leſs in Value than the Sum of £.20 has been paid or contracted for with ſuch Apprentice, the Duties following; *videlicet*,	1	1	0

Schedule (C.)—MALE SERVANTS.—*continued.*

	£.	s.	d.
Where One such Clerk, Book-keeper, or Office-keeper, and no more, shall be so employed, the Sum of - -	1	4	0
And where more than One such Clerk, Book-keeper, or Office-keeper shall be so employed, for each the Sum of -	2	8	0
For every Male Person employed by any Person in Trade as a Shopman, for the Purpose of exposing to Sale or selling Goods, Wares, or Merchandize in such Shop or Warehouse, whether by Wholesale or Retail; and every Male Person employed as a Warehouseman, Porter, or Cellarman in such Shop or Warehouse, except Apprentices as aforesaid, the Sum of - - - - -	1	4	0
The said Duties to be paid by the Employer or Employers of such Persons, and to extend to every Body Politic or Corporate, whether Aggregate or Sole, and to every Society, Fraternity, or Partnership, although not Corporate; and to every Manufacture or Concern (except Husbandry) whereby the Employer shall seek a Profit.			
For every Male Servant employed as a Waiter (except occasional Waiters, over and above the ordinary Number usually kept) in any Taverns, Coffee Houses, Inns, Alehouses, or other licensed Houses, or in Eating or Victualling Houses, or in Hotels or Lodging Houses, being Eating or Victualling Houses, the Sum of - - - -	2	5	0
For every Male Servant retained by any Stable-keeper to take care of any Horse, Mare, or Gelding, of any other Person or Persons kept for the Purpose of racing or running for any Plate, Prize, Sum of Money, or other Thing, or any Horse, Mare, or Gelding, in Training for any of the said Purposes, whereby such Stable-keeper shall gain a Livelihood or Profit, the Sum of - - - -	1	4	0
For every Male Servant bonâ fide retained for the Purposes of Husbandry, Manufacture, or Trade, by which the Master or Mistress shall gain a Livelihood or Profit, and at any Time employed in any Domestic Employment in any of the Capacities in Schedule (C.), No. 1. and not chargeable to the Duties in the said Schedule, the Sum of - -	0	6	0
For every Male Servant bonâ fide retained for the Purposes of Husbandry, or any Manufacture or Trade by which the Master or Mistress shall gain a Livelihood or Profit, and at any Time employed in the Capacity of a Groom, Stable Boy, or Helper in the Stables, where the Master or Mistress shall be chargeable for One Horse, and no more, to the Duty on Horses kept for the Purposes of riding, or drawing a Taxed Cart, or to the Duty on such Taxed Cart, and not on any other Carriage chargeable with Duty by this Act, the Sum of - - - - -	0	6	0
The said last-mentioned Duties to be paid by the Employer, or Master or Mistress of such Persons or Servants.			

Schedule (C.)

No. 4.

A SCHEDULE of the Duties payable on SERVANTS let to Hire.

	£	s.	d.
For every Coachman, Groom, Poſtillion, or Helper, kept for the Purpoſe of being let to Hire for any Period of Time leſs than One Year, and in ſuch Manner that the Stamp Office Duty payable by Law on Horſes let to Hire ſhall not be payable on every ſuch Letting by any Poſtmaſter, Innkeeper, or other Perſon, duly licenſed to let Poſt Horſes by the Commiſſioners for managing the Duties on ſtamped Vellum, Parchment, and Paper, or by any Coachmaker or Maker of ſuch Carriages, or other Perſon, the annual Sum of	2	4	0

The ſaid Duty to be paid by the Perſon or Perſons letting the ſame to Hire; provided, that if the Perſon or Perſons hiring the ſame ſhall not make a Return thereof according to the Directions of this Act, then and in every ſuch Caſe the progreſſive Duty made payable by Schedule (C.) No. 1. ſhall be chargeable in reſpect of every ſuch Servant on the Perſon or Perſons hiring ſuch Servant, and making ſuch Default as aforeſaid, according to the Number of Servants retained by him, her, or them, in the Manner directed by the Act.

EXEMPTIONS from the laſt-mentioned Duties, as ſet forth in Schedules (C.), No. 1, 2, 3, and 4.

I.—The ſaid Duties not to be payable by any Perſon who ſhall have retained or employed *bonâ fide* any Male Servant ſolely for the Purpoſes of Huſbandry or Manufacture, or of any Trade or Calling by which the Maſter or Miſtreſs of ſuch Servant ſhall earn a Livelihood or Profit, and who hath not at any Time or Occaſion, or in any Manner, or for any Purpoſe, been employed in any of the Capacities enumerated in Schedules (C.), No. 1 and 2, nor in any of the Capacities enumerated in Schedules (C.), No. 3 and 4, whereon any Duty is ſpecifically made payable.

II.—The ſaid Duties not to be payable by any College or Hall within either of the Univerſities of Oxford or Cambridge, or the ſeveral Colleges of Weſtminſter, Eton, or Wincheſter, for any Butler, Manciple, Cook, Gardener, or Porter; nor by any of the Royal Family, for any Servant acting in any of the Capacities aforeſaid.

III.—The

Schedule (C.)—MALE SERVANTS.—*continued.*

III.—The ſaid Duties not to be payable by any of the Royal Hoſpitals of Chriſt, Saint Bartholomew, Bridewell, Bethlem, Saint Thomas, in the City of London and Borough of Southwark, or Guy's, or the Foundling Hoſpital.

IV.—The ſaid Duties not to be payable by any Officer ſerving in any Regiment of Horſe or Dragoons under the Rank, or not receiving the Pay of a Field Officer:

Nor by any Officer ſerving in any Regiment of Artillery, Infantry, Royal Marines, Royal Garriſon Battalions, or Corps of Engineers, for any Servant being actually a Soldier in the Regiment, Troop, or Company, to which ſuch Officer ſhall belong:

Nor by any Officer in His Majeſty's Navy, under the Rank of a Maſter and Commander, in actual Employ, for any Servant borne upon the Books of the Ship to which ſuch Officer ſhall belong:

Nor by any Officer on Half Pay from His Majeſty's Navy, Army, or Marines, who ſhall have been diſabled by Loſs of a Limb or Wound received in His Majeſty's Service:

Every ſuch Officer retaining or employing One Male Servant only.

V.—The ſaid Duties not to be payable for any Perſons retained or employed in the above Capacities, in the Room of others who may be called out under any Act which has been paſſed or which ſhall be paſſed for training and exerciſing a Military Force within theſe Kingdoms, during the Time of ſuch training and exerciſing.

SCHEDULE (D.)

No. 1.

A SCHEDULE of the DUTIES payable on all CARRIAGES of any of the Descriptions mentioned herein.

NUMBER of CARRIAGES.		Amount of Duty for each Carriage.
	For Carriages with Four Wheels:	£ s. d.
For 1 such Carriage, the annual Sum of		11 5 0
2	Do.	12 7 0
3	Do.	13 10 0
4	Do.	14 12 0
5	Do.	14 12 0
6	Do.	15 8 0
7	Do.	15 14 0
8	Do.	16 5 0
9	Do. and upwards	16 16 0
And for every additional Body successively used on the same Carriage or Number of Wheels, the further Sum of		5 12 0

Schedule (D.)

No. 2.

	For Carriages with less that Four Wheels:	£ s. d.
For every such Carriage (except Taxed Carts, constructed, kept, and used under the Regulations of this Act) drawn by One Horse, Mare, or Gelding, and no more		3 18 6
And for every such Carriage, drawn by Two or more Horses, Mares, or Geldings		8 5 6
And for every additional Body, of the Description herein-after mentioned, successively used on the same Carriage or Number of Wheels, the further Sum of		2 16 6

RULES for charging the said Duties in the Two foregoing Schedules.

I.—The said Duties to be respectively charged for every Coach, Berlin, Landau, Chariot, Calash, Chaise Marine, Chaise, Sociable, or Caravan, with Four Wheels; and for every Calash, Chaise Marine, Chaise, Curricle, Chair, or Car, with less than Four Wheels, or any Number thereof respectively; and for every other Carriage with Four Wheels, or with less than Four Wheels, respectively used or to be used for the like Purposes, by whatever Name or Names the same shall be called or known, kept by any Person or Persons for his, her, or their own Use, or hired by the Year, or any longer Period;

Schedule (D.)—CARRIAGES.—*continued.*

Period; and upon all such Carriages kept to be let out to Hire, or to carry Passengers for Hire (except such Carriages for which other Duties are herein-after made payable) and which Duties shall be respectively paid by the Person or Persons keeping such Carriages, and shall be chargeable upon the Body, or, if more than One, upon the Bodies of such Carriages respectively, according to the Number thereof successively used on the same Carriage or Number of Wheels in the Manner before directed, and not in respect of the Wheels thereof, or any other Parts of such Carriages to which the Wheels shall be attached:

Schedule (D.)
No. 3.

	£.	s.	d.
For Carriages hired for any Period of Time less than One Year, or kept to be let to hire, or to carry Passengers:			
For every such Carriage kept for the Purpose of being let to hire, with Horses to be used therewith, for any Period of Time not exceeding Twenty-eight Days, so that the Stamp Office Duty, payable by Law on Horses let to hire, shall be duly paid and satisfied on every such letting by any Post-master, Innkeeper, or other Person duly licensed to let Post Horses, by the Commissioners for managing the Duties on Stamped Vellum, Parchment, and Paper, and whereon the Name or Names, and Place of Abode of the Person or Persons so licensed shall be marked or painted, according to the Directions of the Act in that Case made and provided; if such Carriage shall have Four Wheels, the Sum of	9	9	0
And if such Carriage shall have less than Four Wheels, the respective Sums mentioned in Schedule (D.) No. 2. according to the Number of Horses used therewith, as therein mentioned.			
And for every Coach, Diligence, Caravan, or Chaise with Four Wheels or more, or other Carriage with Four Wheels or more, by whatever Name the same shall be called or known, which shall be kept and employed as a publick Stage Coach or Carriage for the Purpose of conveying Passengers for Hire to and from different Places, and which shall be duly entered as such with the said Commissioners of Stamp Duties, the like Sum of	9	9	0
All which last-mentioned Duties shall respectively be paid by the Person or Persons keeping the same, for the Purposes aforesaid.			
For every Carriage kept for the Purpose of being let to hire for any Period of Time less than One Year, and in such Manner that the said Stamp Office Duty shall not by Law be payable on such letting by any Person so licensed as aforesaid, or by any Coachmaker or Maker of such Carriages, or other Person, if such Carriage shall have Four Wheels, the annual Sum of	11	5	0

The

Schedule (D.)—CARRIAGES.—*continued.*

The ſaid laſt-mentioned Duty to be paid by the Perſon or Perſons keeping the ſame for the Purpoſes aforeſaid.

Provided, if a due Return thereof ſhall not be made by the Hirer or Hirers according to the Directions of the Acts herein mentioned, the progreſſive Duty as ſet forth in Schedule (D.) No. 1. ſhall be chargeable in reſpect of every ſuch Carriage on the Perſon or Perſons hiring the ſame, and making ſuch Default as aforeſaid, ſubject to the Proviſions contained in the ſaid Acts concerning the ſame.

And if ſuch Carriage ſhall have leſs than Four Wheels, the reſpective Sums mentioned in Schedule (D.) No. 2. according to the Number of Horſes to be uſed therewith, to be paid by the Perſon or Perſons keeping the ſame for the Purpoſe aforeſaid, ſubject to the Proviſions herein-after contained concerning the ſame.

Schedule (D.)

No. 4.

For Taxed Carts:

	£.	s.	d.
For every Carriage with leſs than Four Wheels, to be drawn by One Horſe, Mare, or Gelding, and no more, 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, whether the ſame be made of Iron, Wood, Leather, or other Materials, and with a fixed Seat, without Slings or Braces, and without 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 the Owner's Chriſtian and Surname, and Place of Abode, marked or painted 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, in Words at full Length, each of the Letters thereof being at leaſt One Inch in Length, and of a Breadth in Proportion, and the Price of which (Repairs excepted) ſhall not have exceeded, or the Value thereof ſhall not at any Time exceed, the Sum of £.12 Sterling, which ſhall be kept by any Perſon or Perſons for his, her, or their own Uſe, and not for Hire, the annual Sum of			

Save and except always all Carriages built and conſtructed as aforeſaid, belonging to any Perſon or Perſons who are or ſhall be liable to be aſſeſſed to the before-mentioned Duties in reſpect of a Four-wheeled Carriage, or who

Schedule (D.)—CARRIAGES.—*continued.*

who are or ſhall be liable to be aſſeſſed to the before mentioned Duties on Male Servants in reſpect of Two ſuch Male Servants, which Perſons reſpectively ſhall be charged for ſuch Carriages, although built and conſtructed as aforeſaid, at the Rate preſcribed in Schedule (D.) No. 2. for Carriages with leſs than Four Wheels.

EXEMPTIONS from the ſeveral DUTIES in Schedules (D.) No. 1, 2, 3, and 4.

Caſe I.—Any Carriages belonging to His Majeſty, or any of the Royal Family.

Caſe II.—Any Coach or Coaches, licenſed by the Commiſſioners for Hackney Coaches within the Cities of London and Weſtminſter, and the Suburbs thereof, to be uſed as Hackney Coaches there, and numbered according to Law.

Caſe III.—Any Carriage kept by any Coachmaker or Maker of Carriages, at any Time after the Fifth Day of April One thouſand eight hundred and eight, bonâ fide for the Purpoſe of Sale, or of being lent to any Perſon whoſe Carriage being of the ſame Denomination or Deſcription ſhall be then making, mending, or repairing by ſuch Coachmaker or Maker of Carriages, and during the Time the ſame ſhall be neceſſarily under Repair; provided ſuch Carriage ſhall not at any Time, whilſt in the Poſſeſſion of ſuch Coachmaker or Maker of Carriages, be employed for his or her own Uſe, or let to Hire, or otherwiſe lent than as aforeſaid.

Caſe IV.—Any Cart which ſhall be kept truly and without Fraud to be uſed wholly in the Affairs of Huſbandry, or in the Carriage of Goods in the Courſe of Trade, and whereon the Name and Place of Reſidence of the Owner, and the Words "Common Stage Cart" ſhall be legibly painted, although the Owner, or his or her Servant or Servants, ſhall or may occaſionally ride therein or thereon 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 Trade; or for conveying the Owners thereof or their Families to or from any Place of Divine Worſhip on Sunday, or on Chriſtmas Day, or on Good Friday, or on any Day appointed for a Publick Faſt or Thankſgiving, or for carrying Perſons going to or returning from the Elections of Members to ſerve in Parliament, in caſe ſuch Carriage ſhall not have been or be uſed for any other Purpoſe of riding thereon or therein, ſave as aforeſaid, or ſhall not have been or be let to Hire for any of ſuch Purpoſes of riding therein or thereon.

Schedule (D.)

No. 5.

A SCHEDULE of the Duties payable by Coachmakers and Makers of other Carriages, chargeable with Duty by this Act, and on Carriages made or sold as herein mentioned.

	£.	s.	d.
By every Person who shall carry on the Trade of a Coachmaker or Maker of any Carriages chargeable with Duty by this Act in Great Britain, the annual Duty of - -	0	6	0
By every such Coachmaker or Maker of such Carriages as aforesaid, for every such Carriage with Four Wheels which he or she shall make, build, or construct for Sale, the Sum of	1	2	6
And for every such Carriage with Two Wheels, which he or she shall make, build, or construct for Sale, the Sum of -	0	11	3

Schedule (D.)

No. 6.

A SCHEDULE of the Duties payable by Persons selling any CARRIAGES chargeable with Duty by this Act, by Auction or on Commission.

	£.	s.	d.
By every Person who shall sell any Carriage chargeable with Duty by this Act, by way of Auction or on Commission, for or in Expectation of Profit or Reward, in Great Britain, the annual Duty of - - - -	0	6	0
By every such Person for every such Carriage with Four Wheels which he or she shall sell by Auction or on Commission, for or in Expectation of Profit or Reward as aforesaid, the Sum of - - - - -	1	2	6
And for every such Carriage with Two Wheels, which he or she shall sell by Auction or on Commission, for or in Expectation of Profit or Reward as aforesaid, the Sum of	0	11	3

SCHEDULE

SCHEDULE (E.)

No. 1.

A SCHEDULE of the Duties payable for all HORSES, MARES, and GELDINGS, kept and uſed by any Perſon or Perſons for the Purpoſe of riding, or for the Purpoſe of drawing any Carriage chargeable with Duty by Schedule (D.)

NUMBER thereof.	Amount of Duty for each Horſe, Mare, or Gelding.
	£. s. d.
For 1 ſuch Horſe, Mare, or Gelding	2 13 6
2 ſuch Horſes, Mares, or Geldings	4 9 6
3 - Ditto	4 18 6
4 - Ditto	5 2 0
5 - Ditto	5 3 0
6 - Ditto	5 7 6
7 - Ditto	5 10 0
8 - Ditto	5 10 0
9 - Ditto	5 12 0
10 - Ditto	5 17 6
11 - Ditto	5 17 6
12 - Ditto	5 17 6
13 - Ditto	5 18 0
14 - Ditto	5 18 0
15 - Ditto	5 18 0
16 - Ditto	5 18 0
17 - Ditto	5 18 6
18 - Ditto	5 19 6
19 - Ditto	6 0 0
20 and upwards	6 1 0

RULES for charging the ſaid Duties.

The ſaid Duties to be payable annually for every Horſe, Mare or Gelding, uſed on any occaſion for the Purpoſe of Riding, or of drawing any Carriage for which any Duty is payable by this Act, or hired by the Year, or any longer Period, and to be paid by the Perſon or Perſons uſing the ſame, except as after mentioned.

EXEMPTIONS from the ſaid Duties in Schedule (E.) No. 1.

I.—Any Perſon or Perſons who ſhall keep any Horſe, Mare, or Gelding, which ſhall be uſed truly and without Fraud for the Purpoſe of Huſbandry, or of drawing any Carriage (except ſuch Carriages as are liable to any

Schedule (E.)—HORSES, &c.—*continued.*

Duty by this Act, or carrying Burthens in the Courſe of the Trade or Occupation of the Perſon or Perſons to whom ſuch Horſe, Mare, or Gelding ſhall belong, although ſuch Horſe, Mare, or Gelding, ſhall be uſed for riding on the Occaſions and in Manner herein-after mentioned; that is to ſay, when returning from any Place to which any Load or Burthen ſhall have by ſuch Horſe, Mare, or Gelding, been drawn or carried, or in going to any Place from whence any Load or Burthen ſhall be to be brought back by any ſuch Horſe, Mare, or Gelding, or on account of ſuch Horſe, Mare, or Gelding having been uſed for the Purpoſe of riding to procure Medical Aſſiſtance, or for the Purpoſe of riding to or from Market, or to or from any Place of Publick Worſhip, or to or from any Election of Members to ſerve in Parliament, or to or from any Courts of Juſtice, or to or from any Meeting of the Commiſſioners of Taxes; provided ſuch Horſe, Mare, or Gelding, ſhall not on any Occaſion be uſed for any other Purpoſe ſave as aforeſaid.

II.—Any Perſon occupying a Farm as Tenant at Rack Rent, the Rent of which ſhall be leſs than £70 a Year, and making a Livelihood ſolely thereby; or any Perſon occupying any Eſtate on any other Tenure than as Tenant at Rack Rent ſolely, or ſuch Eſtate, together with a Farm at Rack Rent, the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack Rent of £70 a Year (reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to double the Amount of the like Farm at Rack Rent) and making a Livelihood ſolely by ſuch his own Eſtate, or by ſuch Eſtate and Farm jointly, and uſing occaſionally for the Purpoſe of riding any Horſe, Mare, or Gelding, which ſhall be bonâ fide kept and uſually employed for the Purpoſes of Huſbandry.

III.—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 making a Livelihood by ſuch Occupation and Trade jointly; or any Eccleſiaſtical Perſon not poſſeſſed of an Annual Income of £.100. or upwards, whether ariſing from any Eccleſiaſtical Preferment or otherwiſe, for One Horſe, Mare, or Gelding uſed only for the Purpoſe of drawing any Carriage with leſs than Four Wheels, liable to the Duty hereby made payable on Taxed Carts.

Schedule (E.)

No. 2.

A SCHEDULE of the Duties payable on HORSES let to Hire.

	£.	s.	d.
For every Horſe, Mare, or Gelding, let to Hire for the Purpoſe of riding, or of drawing any ſuch Carriage as aforeſaid, for any Period of Time leſs than One Year, in any Manner ſo that the Stamp Office Duty, payable by Law on Horſes let to Hire, ſhall not be payable, the Sum of - -	2	13	6

To

Schedule (E.)—HORSES, &c.—*continued.*

To be charged annually on the Perſon or Perſons letting the ſame; provided, if a due Return thereof ſhall not be made by the Hirer or Hirers, according to this Act, the progreſſive Duty, as ſet forth in Schedule (E.) No. 1. ſhall be chargeable in reſpect of every ſuch Horſe, Mare, or Gelding, on the Perſon or Perſons hiring the ſame, and making ſuch Default as aforeſaid, ſubject to the Proviſions contained in this Act concerning the ſame.

Schedule (E.)

No. 3.

A SCHEDULE of the Duties payable on HORSES kept for the Purpoſe of Racing or Running for any Plate, Prize, or Sum of Money, or other Thing, or kept in Training for any of the ſaid Purpoſes.

	£.	s.	d.
For every Horſe, Mare, or Gelding, bonâ fide kept for the Purpoſe of Racing or Running for any Plate, Prize, or Sum of Money, or other Thing, or kept in Training for any of the ſaid Purpoſes, whether in the Stables of the Proprietor or Proprietors, or of any other Perſon or Perſons, the Sum of	2	13	6

The ſaid Duty to be charged annually on the Perſon or Perſons having the Cuſtody, Charge, or Management of ſuch Horſes, Mares, or Geldings.

SCHEDULE (F.)

No. 1.

A SCHEDULE of the Duties payable for all HORSES, MARES, and GELDINGS, not charged with any Duty according to the Schedule (E.) No. 1, 2, and 3, and alſo on Mules.

	£.	s.	d.
For every Horſe, Mare, or Gelding, not chargeable with any Duty according to the Schedule (E.) No. 1, 2, and 3, as aforeſaid, and for every Mule, except in the Caſes herein-after mentioned wherein other Duties are made payable, the Sum of	0	14	0

Schedule (F.)

No. 2.

A SCHEDULE of the Duties payable on HUSBANDRY HORSES, in the Caſes herein-after mentioned.

	£.	s.	d.
Any Perſon occupying a Farm at Rack Rent, the Rent of which ſhall be leſs than £. 20 a Year, and making a Livelihood ſolely thereby, or occupying any Eſtate on any other Tenure than as Tenant at Rack Rent ſolely, or ſuch other Eſtate, together with a Farm at Rack Rent, the Value of which in the whole ſhall be leſs than equivalent to a Farm at the Rack Rent of £. 20 a Year (reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to double the Amount of the like Farm at Rack Rent) and making a Livelihood ſolely by ſuch his own Eſtate, or by ſuch Eſtate and Farm jointly or principally thereby, and likewiſe a Profit by any Trade or Employment, and keeping not more than Two Horſes, Mares, Geldings, or Mules, bonâ fide for the Purpoſe of ſuch Occupation, ſhall be charged for each of ſuch Two Horſes, Mares, Geldings, or Mules, the Sum of -	0	2	10
Any Perſon occupying a Farm at Rack Rent in Wales or Scotland, the Rent of which ſhall be leſs than £. 10 Sterling a Year, and making a Livelihood principally thereby, or occupying any Eſtate on any other Tenure than as Tenant at Rack Rent, or ſuch other Eſtate, together with a Farm at Rack Rent, the Value of which in the Whole ſhall be leſs than equivalent to a Farm at the Rack Rent of £. 10 Sterling a Year, (reckoning the Value of every Eſtate occupied by the Owner thereof, or on any Tenure other than as Tenant at Rack Rent, as equivalent to double the Amount of the like Farm at Rack Rent), and making a Livelihood principally thereby, and likewiſe a Profit by any Trade or Employment, and keeping not more than Two Horſes, Mares, Geldings, or Mules, bonâ fide for the Purpoſes of ſuch Occupation, and of ſuch Trade or Employment jointly, or either of them ſeparately, ſhall be charged for each of ſuch Two Horſes, Mares, Geldings, or Mules, the Sum of - -	0	2	10

RULES

Schedule (F.)—HORSES, &c.—*continued.*

RULES for charging the Duties, as ſet forth in Schedule (F.) No. 1. and 2.

The ſaid Duties to be charged annually, and paid by the Perſon or Perſons keeping or uſing ſuch Horſes, Mares, Geldings or Mules, and to be payable for every Horſe, Mare or Gelding, and Mule, which ſhall not be chargeable nor have been charged with any Duty payable in that Year, according to the preceding Schedule, marked (E.) by virtue of the Rules or Exemptions therein contained, except as herein-after is mentioned.

EXEMPTIONS from the Duties in Schedule (F.) No. 1. and 2.

Any Perſon whatever, for any Horſe, Mare or Gelding, not being by due Admeaſurement of the Height of Thirteen Hands, of Four Inches to each Hand; or which ſhall not at any Time whatever have been uſed for any Purpoſe of Labour or otherwiſe.

EXEMPTIONS to the ſeveral Duties, as ſet forth in the ſeveral Schedules marked (E.) and (F.)

Caſe I.—Any Horſe, Mare, or Gelding, belonging to His Majeſty, or any of the Royal Family.

Caſe II.—Any Poſtmaſter, Innkeeper, or other Perſon, licenſed for that Purpoſe by the Commiſſioners appointed to manage the Duties charged on Stamped Vellum, Parchment, and Paper, in reſpect of any Horſe, Mare, or Gelding, let to Hire by him or her, in any Manner where the Stamp Office Duty payable on Horſes let to Hire ſhall be duly ſatisfied and paid on each letting, and which ſhall not, on any Occaſion, be uſed for any other Purpoſe.

Caſe III.—Any Perſon duly licenſed to keep any Carriage whatever, to be employed as a public Stage Coach or Carriage for the Purpoſe of conveying Paſſengers for Hire from different Places in Great Britain, in reſpect of any Horſe, Mare or Gelding, which is or ſhall be actually and ſolely uſed and employed by ſuch Perſon in drawing ſuch Stage Coach or Carriage from Place to Place for Hire.

Caſe IV.—Any Perſon licenſed by the Commiſſioners for Hackney Coaches within the Cities of London and Weſtminſter, and the Suburbs thereof, to keep any Hackney Coach or Coaches, for any Horſes, Mares or Geldings, kept for the Purpoſe of drawing ſuch Coach, in reſpect of the Duties in Schedule (E.) No. 1. and for Two Horſes, Mares or Geldings, and no more, kept for the Purpoſe of drawing each Coach ſo licenſed in reſpect to the Duties in Schedule (F.) No. 1.

Caſe V.—Any Dealer in Horſes, aſſeſſed to the Duties made payable by this Act on ſuch Dealers, for any Horſe, Mare, or Gelding, belonging to ſuch Dealer, and kept bonâ fide for Sale, and not kept or uſed for any other Purpoſe or in any other Manner.

Schedule (F.)—HORSES, &c.—*continued.*

Case VI.—Any Perſon who, on account of Poverty, ſhall be diſcharged from the Aſſeſſment made in reſpect of his or her Dwelling Houſe, in purſuance of the Regulations of any of the Acts herein mentioned, for any Horſe, Mare or Gelding, provided ſuch Perſon ſhall not keep more than One ſuch Horſe, Mare or Gelding, and the ſame ſhall not be let to Hire.

Caſe VII.—Any Rector, Vicar, or Curate, actually doing Duty in the Church or Chapel of which he is Rector, Vicar, or Curate, who ſhall not be poſſeſſed of an Income of Sixty Pounds per Annum or upwards, whether ariſing from Eccleſiaſtical Preferment or otherwiſe; and who ſhall not keep more than one Horſe, Mare, or Gelding, for the Purpoſe of riding, which otherwiſe would be chargeable with Duty according to the Proviſions of this Act, except ſuch Perſon who ſhall occaſionally perform the Duty appertaining to any Rector, Vicar, or Curate, without being the regular officiating Miniſter of the Pariſh or Place in which ſuch Duty ſhall be performed.

Caſe VIII.—Any effective Officer commanding a Volunteer Corps claiming and returning his Exemption for ſuch Number of Horſes, Mares, or Geldings as he ſhall have been required to keep for His Majeſty's Service in ſuch Corps and no more, in the Manner required by the ſaid laſt-mentioned Act.

Caſe IX.—Any Field Officer not being Commandant and any Adjutant of any Volunteer Corps, and any Perſon ſerving in any Corps of Yeomanry Volunteer Cavalry, or providing a Horſe, Mare, or Gelding for any other Perſon ſerving in any ſuch Corps who ſhall be returned in the Manner required by Law as effective, and as having uſed any Horſe, Mare, or Gelding, for ſuch Service on the ſeveral Days of Muſter and Exerciſe of ſuch Corps, provided in every ſuch laſt-mentioned Caſe the Exemption ſhall be claimed and returned in the Manner required by the ſaid laſt mentioned Act, and a Certificate ſhall be delivered of ſuch effective Service in the Manner required by the Eleventh Section of an Act paſſed in the Forty-fourth Year of the Reign of His preſent Majeſty, intituled, "An "Act to conſolidate and amend the Proviſions of the ſeveral Acts relating "to Corps of Yeomanry and Volunteers in Great Britain, and to make "further Regulations relating thereto."

Caſe X.—Any Non-commiſſioned Officer or Private of any of the Regiments of Cavalry, or in the Artillery, for any Horſe uſed in His Majeſty's Service.

SCHEDULE

SCHEDULE (G.)

A SCHEDULE of the Duties made payable on DOGS.

	£.	s.	d.
For every Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, the annual Sum of - -	0	11	6
For every Dog of whatever Deſcription or Denomination the ſame may be, where any Perſon ſhall keep Two or more Dogs, either for his or her own Uſe, or the Uſe of any other Perſon or Perſons, the annual Sum of - -	0	11	6
For every Dog not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, kept by any Perſon having One ſuch Dog, and no more, whether the ſame be kept for his or her own Uſe, or the Uſe of any other Perſon or Perſons, the annual Sum of - - -	0	7	6

The ſaid Duties to be paid by the Perſons reſpectively keeping ſuch Dogs.

EXEMPTIONS from the Duties in Schedule (G.)

Caſe I.—Any Dog belonging to His Majeſty, or any of the Royal Family.

Caſe II.—Any Perſon who, on account of Poverty, ſhall be diſcharged from the Aſſeſſment made in reſpect of his or her Dwelling Houſe in purſuance of the Regulations of any of the Acts herein mentioned, and having One Dog, and no more, the ſame not being a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier.

Caſe III.—Any Perſon in reſpect of a Dog or Whelp, which at the Time of returning the Liſt of Dogs as by this Act is required, ſhall not actually be of the Age of Six Calendar Months.

Caſe IV.—Any Perſon in reſpect of the whole Number of Hounds by him or her kept in Great Britain, who ſhall compound for the ſame, in any Year within Thirty Days after the Fifth Day of April in ſuch Year, in purſuance of Notice given to the Collector or Collectors of the ſaid Duty for any Pariſh or Place, where ſuch Perſon ſhall be liable to be aſſeſſed, of his or her Intention ſo to do, and on Payment of the full Sum of Thirty-four Pounds Sterling to ſuch Collector or Collectors, for which a Receipt ſhall be given within the Period before-mentioned.

SCHEDULE (H.)

A SCHEDULE of the Duties payable by HORSE DEALERS.

	£. s. d.
Every Perſon who ſhall uſe or exerciſe the Trade and Buſineſs of a Horſe Dealer within the Cities of London and Weſtminſter, and the Liberties of the ſame reſpectively, the Pariſhes of Saint Mary-le-Bone and Saint Pancras, in the County of Middleſex, the Weekly Bills of Mortality, or the Borough of Southwark, in the County of Surrey, the annual Duty of - - - -	22 10 0
Every Perſon who ſhall uſe or exerciſe the Trade and Buſineſs of a Horſe Dealer in any other Part of Great Britain, the annual Duty of - - - -	11 5 0

SCHEDULE (I.)

A SCHEDULE of the Duties payable by Perſons in reſpect of HAIR POWDER uſed or worn by them.

	£. s. d.
By every Perſon who ſhall have uſed or worn any Hair Powder within the Period limited by any of the Acts herein mentioned, the annual Sum of - - -	1 3 6

Rules for charging the ſaid Duties.

I.—The ſaid Rate or Duty to extend to every Sort or Compoſition of Powder uſed or worn by any Perſon as an Article of, or in, or about, his or her Dreſs, by whatever Name the ſame ſhall be diſtinguiſhed, and to be aſſeſſed upon and paid by the Perſon having uſed or worn the ſame within the Year preceding the Term for which the Aſſeſſment ought to be made, except as herein-after mentioned.

II.—The unmarried Daughters of any Perſon ſhall not be chargeable with the ſaid laſt-mentioned Duties by this Act made payable, or with the

Schedule (I.)—HAIR POWDER.—*continued.*

Duties payable at the Time of paſſing this Act, or be required to make any Return under this Act, or the Acts in force at the Time of paſſing this Act, provided the Parent of ſuch Daughters ſhall have more than Two unmarried Daughters, and ſhall have given an Account in any Liſt by him or her delivered under this Act, or the Acts now in force, of the Whole Number of ſuch Daughters, and ſhall have required to be aſſeſſed and charged for the Whole Number by One Aſſeſſment, in which Caſe every ſuch Parent ſhall be aſſeſſed and charged in reſpect to the whole Number of ſuch Daughters in Twice the Sum ſo payable on any ſingle Perſon for his or her having worn Hair Powder, which ſhall exempt the whole Number of Daughters from the ſaid Duties, and each of them; and that neither the Perſon giving ſuch Account, or any of the Perſons returned in ſuch Account, in reſpect of whom ſuch Charge ſhall be made, ſhall in ſuch Caſe be liable to any of the Penalties impoſed by this Act, or the Acts now in force, by reaſon of the Duty not being paid for the whole Number of ſuch Daughters.

III.—The Maſter or Miſtreſs of any Servant who ſhall have declared his or her Intention to pay the Duty which may be charged or chargeable as aforeſaid in reſpect of ſuch Servant, and ſhall in any Liſt or Liſts returned by him or her have given a true Account of all the Servants by him or her kept, in reſpect of whom ſuch Duty ſhall be payable, ſetting forth the ſeveral Capacities in which ſuch Servants are reſpectively kept, ſhall be charged for ſuch Servant or Servants; and in every ſuch Caſe, every ſuch Servant ſhall be deemed and conſtrued to be exempted from the ſaid Duties during his, her, or their Continuance in the ſame Service; and alſo every Servant, who ſhall come into the Service of ſuch Maſter or Miſtreſs in the room of ſuch Servant named therein, to ſerve in the ſame Capacity during the Year in which the Duty ſhall be ſo charged; and no Servant named in ſuch Liſt or Liſts, or any Servant ſerving ſuch Maſter or Miſtreſs in any Capacity mentioned in ſuch Liſt or Liſts, ſhall, during the Year for which ſuch Duty ſhall be charged, be required for himſelf or herſelf to make any ſuch Return, or to pay the ſaid Duties, or either of them, nor be liable to any Penalty by reaſon of not making any ſuch Return, or not paying the ſaid Duty.

EXEMPTIONS from the ſaid Duties.

I.—Any of the Royal Family, and any of the menial Servants of His Majeſty, or any of the Royal Family.

II.—Any Officer in actual Employ in His Majeſty's Navy, under the Rank of Commander; or any Officer holding a Commiſſion in His Majeſty's Navy under the ſaid Rank, who ſhall be employed on the Eſtabliſhment of the Royal Hoſpital at Greenwich; or any Subaltern or Non-commiſſioned Officer or private Man belonging to any Regiment in the Army, Artillery, Militia, Diviſion of Marines, or Corps of Engineers; or any Perſon inrolled and actually ſerving in any Volunteer Corps or Body of

Men

Schedule (I.)—HAIR POWDER.—*continued.*

Men associated for the Defence of any City, Town, or Place, and for maintaining publick Tranquillity and good Order within the same, whether of Infantry or Cavalry, which now are or hereafter shall be raised; provided that every such Person inrolled and serving as aforesaid, so claiming to be exempted, shall make such Return as by this Act is directed, with respect to the Claim of Exemptions; provided, that every such Claim shall be proved by the Certificate of the Commanding Officer of the Corps, in the Form in the Schedule to this Act annexed, marked (N.), and according to the Regulations of this Act in other Cases of Exemption by such Volunteers.

III.—Any Clergyman who shall not be possessed of an Annual Income of £100 or upwards, whether arising from Ecclesiastical Preferment or otherwise; or any Preacher or Preachers of any Congregation of Dissenters, or any Person dissenting from the Church of England, in Holy Orders, or pretended Holy Orders, who now is or at any Time hereafter shall be entitled to the Benefit of the Statute made in the First Year of the Reign of the late King William and Queen Mary, intituled, "An Act for exempting their Majesties Protestant Subjects dissenting from the Church of England from the Penalties of certain Laws;" or of the Statute made in the Nineteenth Year of the Reign of His present Majesty, intituled, "An Act for the further Relief of Protestant Dissenting Ministers and and Schoolmasters;" or of the Statute made in the Thirty-first Year of the Reign of His present Majesty, intituled, "An Act to relieve upon "Conditions and under Restrictions, the Persons therein described, "from certain Penalties and Disabilities to which Papists, or Persons pro"fessing the Popish Religion, are by Law subject," and who shall not be possessed of an Annual Income of £100 or upwards, however arising; and the Income arising from any Benefice or Benefices shall be estimated on the Average Amount thereof, computed on the Period of Seven Years next preceding that on which such Exemption shall be claimed.

SCHEDULE (K.)

A SCHEDULE of the Duties payable by Perſons in reſpect of any ARMORIAL BEARING or ENSIGN, uſed or worn by them, by whatever Name the ſame ſhall be called; *videlicet*,

	£.	s.	d.
By every ſuch Perſon chargeable with any Duty made payable by this Act, for any Coach or other Carriage, the annual Sum of	2	8	0
By every ſuch Perſon not chargeable for any ſuch Coach or other Carriage, but who ſhall be chargeable to any of the Duties on Inhabited Houſes, or to the Duties on Houſes, Windows, or Lights, made payable by this Act, the annual Sum of	1	4	0
By every ſuch Perſon not chargeable for any ſuch Coach or other Carriage, nor being chargeable to the ſaid Duties on Inhabited Houſes, or to the Duties on Houſes, Windows, or Lights, the annual Sum of	0	12	0

The ſaid Duties to be paid by every Perſon having uſed or cauſed to be uſed any Armorial Bearing or Enſign, by whatever Name the ſame is or ſhall be called, within the Year preceding the Term for which the Aſſeſſment ought to be made, and to extend to every Perſon who within the ſaid Period ſhall have been poſſeſſed of, or ſhall have kept or had any Coach or other Carriage chargeable with the Duty by this Act, or any Seal, Plate, or other Article, on which Carriage, Seal, Plate, or other Article, any Armorial Bearing or Enſign is or ſhall have been, during the ſaid Period, painted, engraved, marked, or affixed, and whether ſuch Armorial Bearing or Enſign ſhall be regiſtered in the College of Arms or not.

EXEMPTIONS from the ſaid Duties as ſet forth in Schedule (K.)

Any of the Royal Family, or any Perſon who ſhall, by Right of Office or by Appointment, have worn or uſed any of the Arms or Inſignia worn or uſed by the Royal Family, or uſed in any City, Borough, or Town Corporate, in that Part of Great Britain before deſcribed.

SCHEDULE (L.)

A SCHEDULE of the Duties made payable in respect of killing GAME.

	£.	s.	d.
Upon every Person who shall use any Dog, Gun, Net, or other Engine, for the Purpose of taking or killing any Game whatever, or any Woodcock, Snipe, Quail or Landrail, or any Conies, in any Part of Great Britain:			
If such Person shall be a Servant to any Person duly charged in respect of such Servant to the Duties granted on Servants by this Act, and shall use any Dog, Gun, Net, or other Engine, for any of the Purposes before mentioned, upon any Manor or Royalty in England, Wales, or Berwick-upon-Tweed, or upon any Lands in Scotland, by virtue of any Deputation or Appointment, duly registered or entered as Gamekeeper thereto, there shall be charged the annual Sum of	1	1	0
And if such Person as last aforesaid shall not be a Servant for whom the said Duties on Servants shall be charged, there shall be charged the annual Sum of - - -	3	3	0
Upon every other Person who shall use any Dog, Gun, Net, or other Engine, for any of the Purposes before-mentioned, there shall be charged the annual Sum of - -	3	3	0

EXCEPTIONS to the above Duties.

1. The taking of Woodcocks and Snipes with Nets or Springes.

2. The taking or destroying of Conies in Warrens, or in any inclosed Ground whatever, or by any Person in Lands in his or her Occupation, either by himself or herself, or by his or her Direction or Command.

RULES for charging the said last-mentioned Duties.

I.—Every Person who intends to use or shall use at any Time after the Thirtieth Day of June One thousand eight hundred and eight, any Dog, Gun, Net, or other Engine for any of the Purposes mentioned in the Schedule to this Act annexed, marked (L.) shall, before he shall so use the same in any Year, pay or cause to be paid in each Year unto the Collectors of the Duties mentioned or referred to in the other Schedules of this Act, for the Parish, Ward, or Place, where he shall reside, if in England, or to the Collector of the Cess, or his Deputy, for the Shire, County, Borough, or Place where he shall reside, if in Scotland, or one of them respectively as aforesaid for the Time being, the Duty hereby made payable, and shall obtain a Certificate thereof in the Manner herein directed; which Certificate shall continue in force until and upon the Fifth Day of April next after the Time of issuing the same, and no longer.

II.—Every

Schedule (L.)—GAME.—*continued.*

II.—Every Collector on Application to him made by any Perſon reſiding within the Limits of his Collection, and on Payment to ſuch Collector of the Duty hereby made payable, ſhall give a Receipt for the ſame, which Receipt ſhall be ſigned by ſuch Collector, and made out conformable to ſuch of the Forms for Certificates in the Schedule to this Act annexed, as the Caſe may require; and every ſuch Receipt ſhall be a Charge on the Pariſh or Place for which ſuch Collector ſhall be appointed for the Sum therein expreſſed, in like Manner and to the like Effect as if the ſaid Sum had been previouſly aſſeſſed and levied by ſuch Collector under the Warrant of the Commiſſioners acting in the Execution of this Act, for which Receipt the ſaid Collector ſhall be entitled to demand and receive from ſuch Perſon, the Sum of One Shilling over and above the ſaid Duty, and no more, which Sum ſhall be deemed the Compenſation to ſuch Collector for his Pains and Care in executing this Act; and the Duty ſo received ſhall be paid to the Receiver General or his Deputy, at his or their next Receipt of Duties, in full and without Deduction; provided that the Receipts given for the Duties contained in this Schedule ſhall not be liable to any Stamp Duty whatever.

III.—Every ſuch Receipt being delivered to the Clerk of the Commiſſioners acting for the Diſtrict where the Perſon aforeſaid ſhall reſide, ſhall be exchanged for a Certificate made out in one of the Forms in the Schedule to this Act annexed, marked (N.) correſponding with ſuch Receipt, which Certificate the ſaid Clerk is hereby required, on Demand, to make out and deliver gratis to ſuch Perſon in Exchange for the ſaid Receipt.

IV.—The ſaid Receipts, ſo exchanged, ſhall ſeverally be entered by the ſaid Clerks reſpectively in Books to be kept for that Purpoſe, in the Manner to be directed by the Commiſſioners for the Affairs of Taxes; and the ſaid Books, together with the ſaid Receipts, being exhibited to the Commiſſioners acting in the Execution of this Act for the Diſtrict, and examined by them, ſhall be a ſufficient Authority to them from Time to Time to cauſe an Aſſeſſment to be made on the ſeveral Perſons mentioned in ſuch Receipts in the reſpective Sums paid by them, which Aſſeſſments ſhall be of the like Force and Effect, in all reſpects, and ſhall be as binding on the ſeveral Collectors and others acting in the Execution of this Act, and on the ſeveral Pariſhes and Places for which ſuch Collectors ſhall have been reſpectively appointed, as any Aſſeſſment to be made by the ſaid Commiſſioners reſpectively under the Regulations of the ſaid Acts under which they act as Commiſſioners; and the ſaid Commiſſioners ſhall return Duplicates thereof to the Receiver General, and to the Commiſſioners for the Affairs of Taxes, in the Manner directed by the ſaid Acts.

V.—The Commiſſioners for the Affairs of Taxes ſhall cauſe a ſufficient Number of Receipts to be diſtributed amongſt the ſeveral Clerks, and by them to the ſeveral Collectors in their reſpective Diſtricts, and the ſaid Clerks reſpectively ſhall be accountable to the ſaid Commiſſioners for the Affairs of Taxes for the ſame; and the ſeveral Collectors ſhall be accountable to the reſpective Clerks for the ſame; and the ſaid Commiſſioners for the Affairs of Taxes ſhall alſo cauſe a ſufficient Number of Forms to be uſed for Certificates, according to the Forms ſpecified in the Schedule to this Act annexed, marked (N.) to be diſtributed to the reſpective Clerks in like Manner.

Schedule (L.)—GAME.—*continued.*

VI.—In any Diſtrict wherein no Clerk ſhall be appointed to act in the Execution of the ſaid Acts, the Surveyor of the ſame Diſtrict ſhall execute the Duty of ſuch Clerk in all Matters and Things herein required to be done by ſuch Clerk, and in every ſuch Caſe the Certificates herein required ſhall and may be iſſued by ſuch Surveyor, according to the Directions of this Act; and in every Place for which One Collector only ſhall be appointed, who ſhall be chargeable to the Duty contained in this Schedule, an Acknowledgement in Writing under the Hand of ſuch Collector, that he is chargeable with the ſaid Duty, and delivered to ſuch Clerk or Surveyor reſpectively as aforeſaid, ſhall be a ſufficient Authority for ſuch Clerk or Surveyor to iſſue a Certificate to ſuch Collector, and to make an Aſſeſſment of the ſaid Duty upon ſuch Collector as in other Caſes under this Act.

VII.—Every Maſter or Miſtreſs charged or liable to be charged to the Duties on Servants mentioned in the ſaid Schedule marked (C.) No. 1. annexed to this Act, in reſpect of any Gamekeeper, whether ſuch Perſon ſhall have been deputed or appointed by ſuch Maſter or Miſtreſs, or by any other Perſon or Perſons, and every Perſon granting a Deputation or Appointment to the Servant of any other Perſon, who ſhall be duly charged to the ſaid Duty on Servants, in reſpect of ſuch Servant, whether as Gamekeeper, or in any other Capacity, with Power and Authority to uſe any Dog, Gun, Net, or other Engine, for any of the Purpoſes mentioned in this Schedule, ſhall be at liberty to obtain a Receipt and Certificate on Behalf of ſuch Servant, on Payment of the Duty for the ſame, in the Manner before directed; and ſuch Receipt and Certificate ſhall be a ſufficient Authority to aſſeſs the Maſter or Miſtreſs, or Perſon granting ſuch Deputation or Appointment, and obtaining ſuch Receipt and Certificate as aforeſaid, and the Certificate to be iſſued thereupon, ſhall be deemed and conſtrued to exempt the Servant or Servants named therein, during his or their Continuance in the ſame Capacity and Service; and alſo to exempt any Servant or Servants of the ſame Maſter or Miſtreſs who ſhall ſucceed to the Deputation or Appointment of the ſame Manor or Royalty, or Lands, within the Year for which the Duty ſhall be ſo aſſeſſed, for and during the Remainder of ſuch Year; and no ſuch Servant in whoſe Behalf a Receipt and Certificate hath been duly obtained as aforeſaid, ſhall be required to obtain a Certificate for himſelf, nor be liable to the Duty hereby granted, nor to any Penalty by reaſon of not obtaining a Certificate in his own Name, or for not paying the ſaid Duty: Provided always, that every Certificate granted under this Act to any Perſon acting under any Deputation or Appointment, ſhall, upon the Revocation of ſuch Deputation or Appointment, be from thenceforth void and of no further effect, as to the Perſon therein deputed or appointed; provided, that if any Lord or Lady of any Manor in England, Wales, or Berwick-upon-Tweed, or Proprietor of Lands in Scotland, ſhall, on the Revocation of any Deputation or Appointment by virtue of which a Certificate hath been granted for any Year, make a new Deputation or Appointment within the ſame Year, to any Perſon in his or her Service, or in the Service of the ſame Maſter or Miſtreſs who ſhall have been charged, as well to the Duties on Servants as to the Game Duties granted by this Act, it ſhall be lawful for the Clerk to the Commiſſioners of the Diſtrict, and every ſuch Clerk is hereby required in ſuch Caſe to renew the Certificate for the Remainder of that Year, in

Schedule (L.)—GAME.—*continued.*

Behalf of the Perſon ſo newly appointed, without any Duty or Fee, by endorſing on ſuch Certificate the Name and Place of Abode of the Perſon to whom ſuch laſt-mentioned Deputation or Appointment had been granted, and declaring the ſame to be a renewed Certificate, free of Duty or Fee.

VIII.—Neither the Aſſeſſment of the Duty hereby impoſed, nor the Payment thereof, nor the Certificate delivered, nor any Thing herein contained or done in purſuance of this Act, ſhall authorize or enable any Perſon to uſe any Dog, Gun, Net or other Engine, for any of the Purpoſes mentioned in this Schedule, at any Time or Times, or in any Manner prohibited by any Law in force at and immediately before the paſſing of this Act, nor unleſs ſuch Perſon ſhall be duly qualified ſo to do, under and by virtue of the Laws in being; and all Penalties and Forfeitures, Actions and Suits, ſhall and may be proſecuted and maintained for ſuch Offences as if this Act had not been made.

IX.—No Aſſeſſment or Certificate under this Act, or Payment of the Duty hereby impoſed, by or for any Perſon acting under a Deputation or Appointment, ſhall be received in Evidence, or be available in Law or Equity, in any Suit or Proſecution under this Act, where Proof ſhall be given of uſing any Dog, Gun, Net or other Engine for any of the Purpoſes mentioned in this Schedule, out of the Precincts or Limits of the Manor, Royalty, or Lands for which ſuch Deputation or Appointment was made or granted.

X.—If any Perſon ſhall be found uſing any Dog, Gun, Net, or other Engine in Great Britain, for any of the Purpoſes mentioned in this Schedule in reſpect whereof ſuch Perſon ſhall be chargeable as aforeſaid, by any Aſſeſſor or Collector of the Pariſh where any ſuch Perſon ſhall then be, or by any Commiſſioner for the Execution of this Act, acting for the County, Riding, Diviſion or Place, in which ſuch Perſon ſhall then be, or by any Lord or Lady, or Gamekeeper of the Manor, Royalty or Lands wherein ſuch Perſon ſhall then be, or by any Inſpector or Surveyor of Taxes acting in the Execution of this Act for the Diſtrict in which ſuch Perſon ſhall then be, or by any Perſon duly aſſeſſed to the Duties granted in this Schedule, or by the Owner, Landlord, Leſſee, or Occupier of the Land in which ſuch Perſon ſhall then be, it ſhall be lawful for ſuch Aſſeſſor, Collector, Commiſſioner or Gamekeeper, Inſpector or Surveyor, or other Perſon aſſeſſed as aforeſaid, or ſuch Owner, Landlord, Leſſee, or Occupier of Land as aforeſaid, to demand and require from the Perſon ſo uſing ſuch Dog, Gun, Net, or other Engine, the Production of a Certificate iſſued to him for that Purpoſe, which Certificate every ſuch Perſon is hereby required to produce to the Perſon ſo demanding the ſame, and permit him to read the ſame, and (if he ſhall think fit) to take a Copy thereof or any Part thereof; or in caſe no ſuch Certificate ſhall be produced to the Perſon demanding the ſame as aforeſaid, then it ſhall be lawful for the Perſon having made ſuch Demand to require the Perſon ſo uſing ſuch Dog, Gun, Net, or other Engine, forthwith to declare to him his Chriſtian and Surname, and Place of Reſidence, and the Pariſh or Place (if any) in which he ſhall have been aſſeſſed to the Duties by this Act granted; and if any ſuch Perſon ſhall, after ſuch Demand made, wilfully refuſe to produce and ſhew a Certificate iſſued to him for that Purpoſe, or in Default thereof as aforeſaid, to give in to the Perſon ſo demanding the ſame his Chriſtian and

Schedule (L.)—GAME.—*continued.*

Surname, and Place of Reſidence, and the Pariſh or Place (if any) in which he ſhall have been aſſeſſed, or ſhall produce any falſe or fictitious Certificate, or give any falſe or fictitious Name, Place of Reſidence, or Place of Aſſeſſment, every ſuch Perſon ſhall forfeit and pay the Sum of Twenty Pounds, to be ſued for, recovered, and applied in like Manner as any Penalty may be ſued for, recovered and applied by the Acts herein mentioned, relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes; provided, that the Commiſſioners before whom the Information for the ſaid Penalty ſhall be made, ſhall alſo be Juſtices of the Peace of and for the ſame County, Riding, Diviſion or Place where the ſaid Offence ſhall be committed.

XI.—The Commiſſioners for the Affairs of Taxes ſhall once, or oftener, in every Year, as ſoon as conveniently may be after ſuch Certificates ſhall have been iſſued, cauſe the Names and Reſidences of the ſeveral Perſons to or for whom ſuch Certificates have been granted for that Year, in each County in Great Britain, diſtinguiſhing the Perſons acting under any Deputations or Appointments from others, and the Manors, Royalties, or Lands, for which Deputations or Appointments have been granted; and alſo diſtinguiſhing the Rate of Duty aſſeſſed, to be inſerted in ſome Newſpaper circulated in each reſpective County, or in ſuch other Newſpaper, and in ſuch Manner as to them ſhall ſeem proper.

XII.—If any Perſon or Perſons ſhall, after the Thirtieth Day of June One thouſand eight hundred and eight, uſe any Dog, Gun, Net or other Engine, for any of the Purpoſes mentioned in this Schedule, without having obtained ſuch Certificate as is directed by this Act, in order to an Aſſeſſment for the Year wherein ſuch Perſon or Perſons ſhall ſo uſe ſuch Dog, Gun, Net or other Engine, every ſuch Perſon ſhall be liable to the Duty of Three Pounds Three Shillings, in the ſaid Schedule mentioned for that Year, and alſo ſhall forfeit and pay the Sum of Twenty Pounds, over and above the ſaid Duty; and the ſaid Duty ſhall be aſſeſſed by way of Surcharge, according to the Directions of the ſaid Acts reſpectively, in the Diſtrict where the Offence ſhall be committed; and the ſaid Penalty ſhall be ſued for in like Form and Manner as any Penalty may be ſued for, proſecuted, and recovered by the Acts herein mentioned, relating to the Duties under the Management of the Commiſſioners for the Affairs of Taxes, or any of the ſaid Acts.

EXEMPTIONS from the Duties in Schedule (L.)

I.—Any of the Royal Family.

SCHEDULE

SCHEDULE (M.)

No. 1.

Further EXEMPTIONS from the ſeveral Duties in the ſeveral Schedules marked (C.) (D.) (E.) and (G.).

All Perſons having ordinarily reſided in Ireland before the Commencement of the Seſſion of Parliament in the Forty-third Year of the Reign of His preſent Majeſty, and being Members of either Houſe of the Parliament of the United Kingdom, whether on the Part of Ireland, or for any Place in Great Britain, and all Perſons who ſhall hereafter be Members of the ſaid Parliament as aforeſaid, and who ſhall have ordinarily reſided in Ireland previous to the Commencement of the Seſſion of Parliament in which they ſhall reſpectively ſerve in Parliament, and all Perſons having ordinarily reſided in Ireland as aforeſaid, or who ſhall hereafter be ordinarily reſident therein, and now holding or who ſhall hereafter hold Offices or Public Employments in Ireland, and are now reſiding in Great Britain, or who ſhall hereafter reſide in Great Britain, with the Approbation or by the Order or Direction of the Lord Lieutenant or other Chief Governor or Chief Governors of Ireland for the Time being, or of his or their Chief Secretary for the Time being, and which be certified under the Hand of the Lord Lieutenant, Chief Governor or Chief Governors, or his or their Chief Secretary, to be therein reſident for the Purpoſes of aſſiſting in the Execution of Public Buſineſs, ſhall be wholly diſcharged and exempted from the Duties ſet forth in the Schedules to this Act annexed, marked (C.), (D.), (E.), and (G.); provided that this Exemption ſhall not extend to any Perſon ordinarily reſident in Ireland as aforeſaid, being a Member of either Houſe of Parliament of the United Kingdom, who hath reſided or ſhall reſide in Great Britain longer than during the Seſſion of Parliament, and Forty Days before and Forty Days after each Seſſion, nor to any Article on which a Duty is by this Act made payable, which ſhall be retained, kept, employed, or uſed by ſuch Perſon in Great Britain, during the Reſidence of ſuch Perſon in Ireland: Provided alſo, that this Exemption ſhall not extend to any Perſon ordinarily reſident in Ireland as aforeſaid, holding an Office or Public Employment in Ireland, unleſs the Approbation in Writing, or ſuch Order or Direction of the ſaid Lord Lieutenant or other Chief Governor or Chief Governors of Ireland for the Time being, or of his or their Chief Secretary for the Time being, and a Deſcription of the Place of Abode in Great Britain of the Perſons reſpectively holding ſuch Offices or Employment ſhall have been before the paſſing of this Act delivered into the Office of the Commiſſioners for the Affairs of Taxes in Somerſet Place, or ſhall be ſo delivered

Schedule (M.)—*continued.*

vered within Twenty Days after the paſſing of this Act, with reſpect to Perſons then in Great Britain, or within Thirty Days after the Arrival in Great Britain of ſuch Perſons reſpectively, who ſhall thereafter arrive: Provided alſo, that no Perſon ſhall, for the Purpoſes of claiming this Exemption, be deemed to be ordinarily Reſident in Ireland, unleſs he ſhall reſide therein during ſuch Portion of the Year as is not covered by the Privilege herein provided: And, for the better aſcertaining the Fact of ſuch Reſidence, every Perſon claiming the Benefit of this Exemption, ſhall verify the ſame upon Oath (if required) before the Commiſſioners acting in the Execution of this Act, in the Diſtrict where ſuch Perſon ſhall reſide.

Schedule (M.)

No. 2.

Further EXEMPTIONS from the ſeveral Duties in the ſeveral Schedules, marked (C.) (D.) and (E.)

Any Sheriff of any County, or any Mayor or other Officer in any Corporation or Royal Burgh, ſerving an annual Office therein, who during ſuch Year of Service ſhall have kept or ſhall keep any Number of Servants, Carriages, or Horſes, greater than the Number ſuch Perſon was aſſeſſed to prior to the Year of ſuch Service, and who ſhall have been aſſeſſed for ſuch greater Number for One Year, ſhall be exempt from farther Aſſeſſment for ſuch greater Number for any other Year, although ſuch Year of Service may have run into a Second Year of Aſſeſſment.

SCHEDULE (N.)

I.—Form of CERTIFICATE to be delivered by Members of Volunteer Corps.

I, Commanding Officer of the
do hereby certify, in purſuance of an Act paſſed in the Forty-eighth Year of the Reign of His preſent Majeſty, intituled, An Act [*here inſert the Title of this Act,*] that the ſeveral Perſons herein named and deſcribed are ſeverally enrolled and ſerving in the ſaid Corps, and have duly attended at the Muſter and Exerciſe of the ſaid Corps for Days, in the Courſe of the Year next preceding the Date hereof, which Muſter Rolls have been duly returned, teſtifying the ſame purſuant to the ſaid Act.

(Signed)
Commanding Officer.

Dated the Day of

II.—Form of CERTIFICATE to be iſſued to every Gamekeeper, being a Servant for whom the Maſter or Miſtreſs, or the Lord or Lady, or other Proprietor of the Manor or Royalty (if in England) [*or*, Lands, if in Scotland] ſhall be duly aſſeſſed to the Duty on Servants.

N° Game Duty Certificate (A.)

[To be uſed when the Servant pays the Duty.]

BY *A. B.* Clerk to the Commiſſioners acting in the Execution of the Acts for Aſſeſſed Taxes, for the Diviſion of *I.*, in the County of *L.*

RECEIVED from *C. D.* reſiding in the Pariſh [*or*, Townſhip] of [*here name the Pariſh or Townſhip*] in the ſaid County, an aſſeſſed Servant of *E.F.* [*here name the Maſter or Miſtreſs*] of [*here name the Reſidence of the Maſter or Miſtreſs*] (in Exchange for this Certificate), a Receipt under the Hand of *G. H.*, one of the Collectors of Aſſeſſed Taxes for the ſaid Pariſh [*or*, Townſhip] of [*here name the Pariſh or Townſhip*], for the Sum of One Guinea, as the Game Duty chargeable upon the ſaid *C. D.*, in reſpect of his Deputation as Gamekeeper of the Manor or Royalty of *K.*, in the ſaid County, (if the Certificate be granted in England, or if in Scotland), in reſpect of his Appointment of Gamekeeper of the Lands of *K.*, in the ſaid County. Given in purſuance of an Act paſſed in the Forty-eighth Year of the Reign of George the Third, and certified the Day of in the Year of our Lord

(Signed) Clerk.

This Certificate will expire on the Day of

Schedule (N.)—*continued.*

III.

N° Game Duty Certificate (B.)

[To be uſed when the Maſter pays the Duty.]

BY *A. B.* Clerk to the Commiſſioners acting in the Execution of the Acts for Aſſeſſed Taxes for the Diviſion of *I.*, in the County of *L.*

RECEIVED from *E. F.* [*here name the Maſter or Miſtreſs*] reſiding in the Pariſh [*or*, Place] of [*here name the Reſidence of the Maſter or Miſtreſs*] in the ſaid County, on behalf of *C. D.*, an aſſeſſed Servant of the ſaid *E. F.* (in exchange for this Certificate), a Receipt under the Hand of *G. H.*, one of the Collectors of Aſſeſſed Taxes for the ſaid Pariſh [*or*, Townſhip] of [*here name the Pariſh or Townſhip*], for the Sum of One Guinea, as the Game Duty chargeable upon the ſaid Servant in reſpect of his Deputation as Gamekeeper of the Manor or Royalty of *K.*, in the ſaid County, (if the Certificate be granted in England, or if in Scotland), in reſpect of his Appointment as Gamekeeper of the Lands of *K.*, in the ſaid County. Given in purſuance of an Act paſſed in the Forty-eighth Year of the Reign of George the Third, and certified the Day of in the Year of our Lord

(Signed) Clerk.

This Certificate will expire on the Day of

IV.—Form of CERTIFICATE to be iſſued to every Gamekeeper not being an aſſeſſed Servant to any Perſon or Perſons.

N° Game Duty Certificate (C.)

BY *A. B.* Clerk to the Commiſſioners acting in the Execution of the Acts for Aſſeſſed Taxes for the Diviſion of *I.*, in the County of *L.*

RECEIVED from *C. D.*, reſiding in the Pariſh [*or*, Townſhip] of [*here name the Pariſh or Townſhip*] in the ſaid County (in Exchange for this Certificate), a Receipt under the Hand of *G. H.*, one of the Collectors of Aſſeſſed Taxes for the ſaid Pariſh [*or*, Townſhip] of [*here name the Pariſh or Townſhip*], for the Sum of Three Guineas, for the Game Duty chargeable upon the ſaid *C. D.*, in reſpect of his Deputation as Gamekeeper of the Manor or Royalty of *K.*, in the ſaid County, (if the Certificate be granted in England, or if in Scotland), in reſpect of his Appointment as Gamekeeper of the Lands of *K.* in the ſaid County, the ſaid *C. D.* not being an aſſeſſed Servant to any Perſon or Perſons. Given in purſuance of an Act paſſed in the Forty-eighth Year of the Reign of George the Third, and certified the Day of in the Year of our Lord

(Signed) Clerk.

This Certificate will expire on the Day of

Schedule (N.)—*continued.*

V.—Form of CERTIFICATE to be iſſued to every Perſon not being a Gamekeeper.

N° Game Duty Certificate (D.)

BY *A. B.* Clerk to the Commiſſioners acting in the Execution of the Acts for Aſſeſſed Taxes for the Diviſion of *I.* in the County of *L.*

RECEIVED from *C. D.* reſiding in the Pariſh [*or Townſhip*] of [*here name the Pariſh or Townſhip*] in the ſaid County (in exchange for this Certificate) a Receipt under the Hand of *G. H.* one of the Collectors of Aſſeſſed Taxes for the ſaid Pariſh [*or Townſhip*] of [*here name the Pariſh or Townſhip*] for the Sum of Three Guineas for the Game Duty, chargeable upon the ſaid *C. D.* in his own Right, throughout Great Britain. Given in purſuance of an Act paſſed in the Forty-eighth Year of the Reign of George the Third, and certified the Day of in the Year of our Lord

Signed) Clerk.

This Certificate will expire on the Day of

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