to inquire into the said Charge, and on the Report of such Commission to censure, suspend, or deprive such Professor, as may seem just.

Commission may issue to inquire, &c.

VI. The Words "Chair of Theology" shall for the Purposes of this Act mean the Chairs of Divinity, Church History, of Biblical Criticism, and Hebrew, in any of the said Universities or Colleges, and the Office of Principal in the same, excepting that of *Marischal College, Aberdeen,* or the United College of *Saint Leonard's* and *Saint Salvator's, Saint Andrew's.*

As to the Expression "Chair of Theology."

VII. The said Act, and all other Laws, Statutes, and Usages now in force, respecting Admission to the Lay or Secular Chairs and Offices in such Universities and Colleges, shall be and the same are hereby repealed in so far as inconsistent with this Act, but the same shall remain in full Force and Effect in all other respects whatsoever: Provided always, that nothing in this Act contained shall alter or affect the relative Rights of any Patron or Patrons, or any Senatus Academicus in such Universities or Colleges, excepting as hereinbefore provided.

All Laws and Statutes, so far as inconsistent with this Act, repealed.

CAP. XC.

An Act to repeal certain Duties of Assessed Taxes, and to grant other Duties of the same Description; and to amend the Laws relating to the Application of the Monies arising from the Redemption and Purchase of the Land Tax.

[20th *August* 1853.]

'WHEREAS it is expedient to repeal the several Duties of Assessed Taxes herein-after described or mentioned, and to grant other Duties of the like Description in lieu thereof:' Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

I. From and after the Fifth Day of *April* One thousand eight hundred and fifty-four in *England, Wales,* and *Berwick-upon-Tweed,* and from and after the Twenty-fourth Day of *May* in the same Year in *Scotland,* the several Duties of Assessed Taxes now payable in *Great Britain* under or by virtue of any Act or Acts now in force, for or in respect of Male Servants, Carriages, Horses, Mules, Dogs, Hair Powder, and Armorial Bearings or Ensigns respectively, and also all the Provisions, Rules, and Regulations relating to such Duties contained in the several Schedules marked respectively (C.), (D.), (E.), (F.), (G.), (I.), (K.), and (M.), annexed to an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, Chapter Fifty-five, and the several Schedules marked respectively (C.), (D.), (E.), (F.), (G.), and (M.), annexed to an Act passed in the Fifty-second Year of the said King's Reign, Chapter Ninety-three, shall respectively cease and determine, and shall be and the same are hereby repealed, save and except as to all Arrears of the said Duties, or any of them, and as to all Assessments thereof made or which ought to be made for any Year prior to the Year commencing from and after the respective Times aforesaid, and as to any Penalties incurred in relation to the said Duties or any of them, all which said Arrears, Duties, Assessments, and Penalties shall and may respectively be recovered, levied, and applied in the same Manner as if this Act had not been passed.

From and after 5th April 1854 in England, &c., and 24th May 1854 in Scotland, certain Duties of Assessed Taxes repealed.

II. In lieu of the Duties so repealed by this Act, there shall be assessed, raised, levied, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, in and throughout *Great Britain,* for or in respect of Male Servants, Carriages, Horses, Mules, Dogs, Hair Powder, and Armorial Bearings or Ensigns respectively, the several Duties of Assessed Taxes described or mentioned and set forth in the several Schedules to this Act annexed marked respectively (C.), (D.), (E.), (G.), (I.), and (K.), subject only to the Exemptions contained in the said Schedules respectively, and in the Schedule marked (M.) also annexed to this Act, which said several Schedules, and the Duties therein set forth, and the Rules, Regulations,

Duties of Assessed Taxes granted in lieu of Duties repealed.

Regulations, and Exemptions therein contained in relation to the said Duties shall be deemed and construed to be a Part of this Act, and as if the same were incorporated therewith under a special Enactment.

Duties to be under the Management of Commissioners of Inland Revenue, and to be assessed under the Provisions of the Acts relating to Assessed Taxes.

III. The Duties granted by this Act shall be under the Direction and Management of the Commissioners of Inland Revenue, and shall be assessed, raised, levied, paid, and accounted for under the Regulations and Provisions of the several Acts in force in relation to the Duties of Assessed Taxes; and all Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things contained in or enacted by the said Acts respectively, and not expressly repealed by this Act, shall, in all Cases not expressly provided for by this Act or the several Schedules hereto annexed, and so far as the same are not superseded by and are consistent with the express Provisions of this Act and of the said Schedules, be duly observed, applied, practised, and put in execution for assessing, raising, levying, collecting, receiving, accounting for, and securing the said Duties hereby granted, and otherwise relating thereto, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties hereby granted.

No Exemption, except those contained in this Act, to be allowed. Exemptions to be returned and claimed as directed by *43 G. 3. c. 161.*

IV. Provided, That no Exemption from the Duties granted by this Act, except such Exemptions as are expressly contained in and given by this Act or the respective Schedules hereto annexed, shall be granted or allowed; and every Exemption given by this Act or the said respective Schedules shall be duly returned, together with a Declaration of the Cause thereof, by the Person claiming the same, in the Manner directed by the Thirty-sixth Section of the Act passed in the Forty-third Year of the Reign of King *George* the Third, Chapter One hundred and sixty-one, or in default thereof such Exemption shall not be allowed.

Persons keeping or using Articles exempted under existing Acts not liable to be assessed under this Act for the Year *1854*, on ceasing to keep or use such Articles before a certain Period.

V. Provided, That no Person retaining or employing any Servant, or keeping or using any Carriage, or any Horse or Mule, after the Fifth Day of *April* One thousand eight hundred and fifty-three, in respect of which Servant, Carriage, Horse, or Mule Exemption from the Duties of Assessed Taxes is granted by any Act in force immediately before the passing of this Act, shall be liable to be assessed or charged with the Duties granted by this Act in respect of such Servant, Carriage, Horse, or Mule for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-four, provided such Person shall not retain or employ such Servant, or keep or use such Carriage, Horse, or Mule, at any Time after the Tenth Day of *October* One thousand eight hundred and fifty-three in *England*, *Wales*, or *Berwick-upon-Tweed*, or after the Twenty-second Day of *November* in the same Year in *Scotland*.

This Act not to annul Contracts of Composition, but Persons who have compounded may determine such Contracts on giving Notice.

VI. Nothing in this Act contained shall be deemed or construed to annul or affect any Contract of Composition for the Duties of Assessed Taxes made under the Provisions of the Acts in that Behalf, and which shall be in force at the Time of the passing of this Act, but every such Contract shall continue in force until the Expiration of the Term for which the same was made, as if this Act had not been passed: Provided always, that it shall be lawful for any Person who has entered into Composition for the said Duties by any such Contract as aforesaid, if he shall think fit, to determine the same on the Fifth Day of *April* One thousand eight hundred and fifty-four, by giving Notice in Writing, signed by him, of his Intention so to determine such Contract, to the Surveyor of Taxes for the District in which he shall reside, on or before the Tenth Day of *October* One thousand eight hundred and fifty-three; and if such Person shall at the same Time and in the like Manner give Notice to the said Surveyor of his Intention to discontinue the Use of any increased Establishment, or any Part thereof, not included in such Composition, and shall actually cease to keep the same One Calendar Month before the said Fifth Day of *April* One thousand eight hundred and fifty-four, he shall not be chargeable in the Assessment of the said Duties for the Year commencing from the said last-mentioned Day for such increased Portion of his Establishment respecting which he shall have given such Notice of his Intention to discontinue, and which he shall actually have discontinued as aforesaid.

The Word "Horse" to include Mare or Gelding.

VII. In construing this Act and the Schedules hereto annexed respectively the Term "Horse" shall be construed and deemed to mean and include a Mare or Gelding as well as a Horse.

VIII. From

VIII. From and after the passing of this Act it shall be lawful for the Commissioners for the Reduction of the National Debt from Time to Time to lay out the Monies arising from the Redemption or Purchase of the Land Tax under any Act or Acts in force in that Behalf in the Purchase and cancelling of any Parliamentary Stocks or Annuities chargeable upon and payable out of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Monies arising from Land Tax Redemption may be applied in Purchase of Stock chargeable on Consolidated Fund.

SCHEDULES to which this Act refers.

SCHEDULE (C.)

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

	Annual Duty for each Servant.
	£ s. d.
For every such Servant of the Age of Eighteen Years or upwards - -	1 1 0
And for every such Servant under the Age of Eighteen Years - -	0 10 6

RULES for charging the said DUTIES.

1. The said Duties to be paid by the Master of such Servant, 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'Hotel, 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, Postilion, Stable Boy, or Helper in the Stables of the Master, Gardener, Park-keeper, Gamekeeper, 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, and to every such Servant let to Hire with any Carriage or Horses, and shall be charged upon the greatest Number of Servants which the said Master shall have kept at One Time in the course of the preceding Year in any of the Capacities before mentioned; provided that where any such Servant shall be let to Hire with any Carriage or Horses for One Year or any longer Period, the said Duties shall be charged upon the Person hiring such Servant, and in any other Case (except where Exemption is herein-after granted) the said Duties shall be charged upon the Person letting such Servant to Hire; provided that if the Person hiring any such Servant shall not make a due Return thereof according to the Directions of the Acts in force, stating therein the Name and Place of Abode of the Person letting such Servant to Hire, the Person hiring such Servant shall be chargeable with the said Duties.

2. The said Duties shall extend to every Male Person employed in any of the Capacities aforesaid, and not being a Servant to his Employer, if such Employer shall be chargeable to the Duty by this Act imposed on a Servant or Carriage, or for more than One Horse.

3. The said Duties shall extend to all Servants employed as Waiters to wait on Guests or in any of the Capacities before mentioned 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, of whatever Description, although not licensed, except occasional Waiters.

4. The said Duties on Gardeners shall extend to every Gardener who shall have contracted for the keeping of any Garden or Gardens wherein the constant Labour of a Person shall be necessary, or where a Person shall have been constantly employed therein, to be paid by the Person for whose Use and in whose Garden such Gardener or Person shall have been employed; provided that no Person shall be deemed to be a Gardener unless the whole

or the greater Part of his Time shall be employed as a Gardener in a Garden requiring the greater Part of the Labour of One Person; provided also, that any Person employing any Under Gardener shall be chargeable for such Under Gardener at the Rate of 10*s.* 6*d.* only.

5. The said Duties upon Gamekeepers shall extend to every Person retained or employed to kill or preserve Game for the Use of any other Person, whether lawfully appointed to kill or preserve Game or not, to be paid by the Person retaining or employing such Persons respectively for the Uses aforesaid, except Gamekeepers being the Servants of other Persons, and duly returned by and charged to the said Duties as Servants of such other Persons: Provided always, that any Person employed to preserve Game under a Gamekeeper duly appointed shall be chargeable at the Rate of 10*s.* 6*d.* only.

6. The said Duties shall extend to every Person who shall be employed in the Capacity of a Coachman, Postilion, 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 of such Person shall be chargeable with Duty for any Carriage, or for Two or more Horses chargeable with the Duty on Horses kept for the Purpose of riding or drawing Carriages.

EXEMPTIONS.

1. The said Duties not to be payable by any of the Royal Family for any Servant acting in any of the Capacities aforesaid.

2. Nor by any General Officer or Officer of the Staff in the Army, or any Officer serving in any Regiment of Horse or Dragoons, or in any Regiment of Artillery, Infantry, Royal Marines, Royal Garrison Battalions, or Corps of Engineers, for so many Male Servants, being actually Soldiers in the Army, as are or may be allowed to them respectively by the Regulations of the public Service, in whatever Capacity any such Soldier may be employed.

3. Nor by any Officer of Her Majesty's Navy in actual Employ, for any Number of Servants borne upon the Books of the Ship to which such Officer shall belong, and employed by him, in whatever Capacity any such Servant may be employed.

4. The said Duties not to be payable for any Male Servant or Person under the Age of Twenty-one Years, being the Son or Grandson of and residing with his Employer, and actually a Member of his Household.

5. Nor for any Person retained or employed in any of the Capacities enumerated in this Schedule in the Room of others who may be called out under any Act for training and exercising a Military Force within the Kingdom, during the Time of such training and exercising.

6. Nor for One Male Person employed by any Licensed Victualler bonâ fide and generally to carry out Beer, Ale, or other Liquors to Customers, although he may be occasionally required to wait on Guests; provided such Licensed Victualler shall employ only One such Male Person.

7. Nor for any Male Servant or Person employed as an Ostler or Helper in the Stables of any Licensed Innkeeper.

8. Nor for any Male Servant or Person employed as Groom, Stable Boy, or Helper in the Stables by the several Persons herein-after mentioned, solely and bonâ fide in their respective Businesses; (that is to say,) by any Livery Stable Keeper, or any Horse Dealer, or any Person licensed to let Horses for Hire, or to keep and use any Stage Carriage or any Hackney Carriage; nor for any Male Servant or Person employed by any such licensed Person to drive any licensed Stage Carriage or any licensed Hackney Carriage, or any Carriage with any Horse let to Hire for any Period less than Twenty-eight Days.

9. Nor for any Male Person employed by any Stable Keeper, for or in expectation of Profit, solely and bonâ fide to take care of any Horse kept for the Purpose of racing or running for any Plate, Prize, or Sum of Money, or in training for any such Purpose.

SCHEDULE (D.)

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

	Annual Duty for each Carriage. £	s.	d.
For every such Carriage with Four Wheels:			
Where the same shall be drawn by Two or more Horses or Mules -	3	10	0
And where the same shall be drawn by One Horse or Mule only -	2	0	0
For every Carriage with Four Wheels, each being of less Diameter than Thirty Inches:			
Where the same shall be drawn by Two or more Ponies or Mules, neither of them exceeding Thirteen Hands in Height - - -	1	15	0
And where the same shall be drawn by One such Pony or Mule only -	1	0	0
For every Carriage with less than Four Wheels:			
Where the same shall be drawn by Two or more Horses or Mules -	2	0	0
And where the same shall be drawn by One Horse or Mule only -	0	15	0
And where the same shall be drawn by One Pony or Mule only not exceeding Thirteen Hands in Height - - - - -	0	10	0
And where any such Carriage shall be kept and used solely for the Purpose of being let for Hire - - - - - -	One Half of the above-mentioned Duties respectively.		
For every Carriage used by any Common Carrier principally and bonâ fide for and in the carrying of Goods, Wares, or Merchandise whereby he shall seek a Livelihood, where such Carriage shall be occasionally only used in conveying Passengers for Hire, and in such Manner that the Stage Carriage Duty or any Composition for the same shall not be payable under any Licence by the Commissioners of Inland Revenue:			
Where such last-mentioned Carriage shall have Four Wheels - -	2	6	8
And where the same shall have less than Four Wheels - -	1	6	8

RULES for charging the said DUTIES.

1. The said Duties to be respectively charged for every Coach, Landau, Chariot, Chaise, Sociable, Caravan, Curricle, Chair, or Car, and for every other Carriage constructed for the like Purposes, by whatever Name or Names the same shall be called or known, and upon all such Carriages hired by the Year or any longer Period, and upon all such Carriages kept to be let out to Hire.

2. The Duty on Carriages kept to be let out to Hire to be paid by the Person keeping the same for such Purpose, and to be charged on the greatest Number of such Carriages which shall have been kept at any One Time and which shall have been actually let during the preceding Year; provided that if a due Return thereof shall not be made by the Hirer of any such Carriage, according to the Directions of the Acts in force, stating therein the Name and Place of Abode of the Person letting the same to Hire, such Hirer shall be chargeable with the said Duties.

EXEMPTIONS.

1. Any Carriage belonging to Her Majesty or any of the Royal Family.

2. Any Carriage licensed by the Commissioners of Inland Revenue to be used as a Hackney Carriage.

3. Any Carriage kept and used solely as a Public Stage Carriage for the Purpose of conveying Passengers for Hire under a Licence in that Behalf.

4. Any Carriage bonâ fide and solely kept and used for the Purpose of being let for Hire, with a Horse or Horses to be used therewith, by any Person duly licensed to let Horses for Hire;

Hire; provided that no Exemption shall be allowed for any greater Number of Carriages than such Person shall be licensed to keep at One Time for the Purpose of being let for Hire as aforesaid.

5. Any Waggon, Van, Cart, or other such Carriage which shall be kept truly and without Fraud to be used solely in the Course of Trade or in the Affairs of Husbandry, and whereon the Christian Name and Surname and Place of Abode of the Owner shall be legibly painted; provided that such Carriage shall not on any Occasion be used for any Purpose of Pleasure, or otherwise than as aforesaid, except for conveying the Owner thereof or his Family to or from any Place of Divine Worship.

SCHEDULE (E.)

A SCHEDULE of the DUTIES payable annually for HORSES and MULES kept or used for the Purpose of riding, or of drawing any Carriage chargeable with Duty.

	Annual Duty for each Horse or Mule. £	s.	d.
For every Horse kept or used 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 last-mentioned Purposes - - - - - - -	3	17	0
For every other Horse, and for every Mule, exceeding respectively the Height of Thirteen Hands of Four Inches to each Hand, kept for the Purpose of riding, or drawing any Carriage chargeable with Duty, except Horses chargeable under Schedule (F.) of this Act - - - - -	1	1	0

SCHEDULE (F.)

A SCHEDULE of the DUTIES payable annually for all HORSES and MULES not charged with Duty under Schedule (E.) of this Act.

	Annual Duty for each Horse or Mule. £	s.	d.
For every Horse and Mule exceeding respectively the Height of Thirteen Hands and not chargeable under Schedule (E.) of this Act - - - - -	0	10	6
For every Pony or Mule, not exceeding the Height of Thirteen Hands, kept for the Purpose of riding, or drawing any Carriage chargeable with Duty -	0	10	6
And for every such Pony or Mule as last mentioned kept for any other Purpose - - - - - - - - - -	0	5	3

RULES for charging the said DUTIES contained in SCHEDULES (E.) and (F.)

1. Any Person bonâ fide following the Occupation of a Farmer, and making a Livelihood principally by Husbandry on any Farm or Farms in his Occupation, shall be entitled to keep and use One Horse for the Purpose of riding, or of drawing any Carriage chargeable with Duty, and shall be chargeable for such Horse with the Duty of 10*s.* 6*d.* only.

2. Any Rector, Vicar, or Curate actually doing Duty in the Church or Chapel of which he is Rector, Vicar, or Curate (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); and any Minister of the Established Church of Scotland or of any other Church or Religious Sect or Persuasion in Scotland,

Scotland, being the regular ordained or officiating Minister of a Parish or quoad sacra Church or Chapel of Ease in connexion with the said Established Church, or of a Congregational Connexion with any such other Church or Religious Sect or Persuasion, and not following any secular Occupation whatsoever; and any Priest of the Roman Catholic Faith who shall have duly taken and subscribed the Oaths and Declarations required by Law; and any Minister, Teacher, or Preacher of any separate Congregation of Protestant Dissenters, whose Place of Meeting shall have been duly registered, such Teacher or Preacher having duly taken and subscribed the Oaths and Declaration required by Law, and not following any secular Occupation, except that of a Schoolmaster; and any Person practising as a Physician, Surgeon, or Apothecary, being duly qualified so to practise, shall respectively be entitled to keep and use One Horse for the Purpose of riding, or drawing any Carriage chargeable with Duty, and shall be chargeable for such Horse with the Duty of 10*s.* 6*d.* only; provided such Persons respectively shall not keep more than One Horse.

3. Any Person who shall keep One Horse or Mule bonâ fide for the Use of and which shall be usually employed by any Bailiff upon the Concerns of any Farm or Farms with which such Bailiff may be intrusted, or any One Horse or Mule bonâ fide for and usually employed by any Shepherd or Herdsman solely in tending Sheep or Cattle, shall be chargeable for any such Horse or Mule with the Duty of 10*s.* 6*d.* only.

4. The Duties by this Act granted on Horses kept for the Purpose of racing or running for any Plate, Prize, or Sum of Money shall be charged either on the Proprietor of such Horses or on the Person having the Custody, Care, or Management of the same; provided, that such Proprietor shall be chargeable only for the greatest Number of such Horses which he shall have kept at any One Time during the preceding Year; and the Person having the Custody, Care, or Management of such Horses shall not be charged for any Horse which he shall prove the Proprietor to be assessed for.

EXEMPTIONS from the DUTIES contained in SCHEDULES (E.) and (F.)

1. Any Horse belonging to Her Majesty or any of the Royal Family.

2. Any Person who shall keep any Horse which shall be used truly and without Fraud for the Purpose of Husbandry, or of drawing any Carriage not chargeable with any Duty, or of carrying Burdens in the Course of the Trade or Occupation of the Person to whom such Horse shall belong, for One such Horse 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 Burden shall have by such Horse been drawn or carried, or in going to any Place from whence any Load or Burden shall be to be brought back by such Horse, or for the Purpose of procuring Medical Assistance; provided such One Horse shall not on any Occasion be used for any other Purpose, save as aforesaid.

3. Any Person duly licensed to keep any Stage Carriage for the Purpose of conveying Passengers for Hire at separate Fares, in respect of any Horses solely used in drawing any such Stage Carriage.

4. Any Person duly licensed to let Horses for Hire, in respect of any Horse or Horses bonâ fide and solely kept and used by him for the Purpose of being let for Hire; provided that no Exemption shall be allowed for any greater Number of Horses than such Person shall be so licensed to keep at One Time for the Purpose of being let for Hire as aforesaid.

5. Any Person licensed by the Commissioners of Inland Revenue to keep any Hackney Carriage, in respect of any Horses solely used in drawing any such Hackney Carriage.

6. Any Dealer in Horses assessed to the Duties chargeable by Law on such Dealers shall be exempt from the Duties by this Act charged for all Horses belonging to such Dealer, and kept bonâ fide for Sale, and not used for any other Purpose or in any other Manner.

7. Any Person in respect of any Horses or Mules kept and used solely for the Purpose of Husbandry, and any Person who shall keep any Number of Horses or Mules bonâ fide for the Purpose of Husbandry, some or all of which he may occasionally use for other Purposes in drawing Burdens, shall not be chargeable under Schedule (F.) of this Act for more than Two of such Horses or Mules kept on any One Farm, or at any One Parish or Place; provided that none of such Horses or Mules shall be used for any Purpose of Trade, or in drawing for Hire or Profit, or in drawing any Carriage chargeable with Duty.

8. Any Person bonâ fide following the Occupation of a Farmer, and making a Livelihood principally by Husbandry on any Farm or Farms in his Occupation, in respect of any Horses or Mules kept and used for the Purpose of Husbandry, although such Horses or Mules shall be occasionally used for other Purposes in drawing Burdens, and although such Horses or Mules shall be occasionally used by such Person, or let by him for the Purpose of drawing for Hire or Profit; provided such Horses or Mules shall not be used for drawing any Carriage chargeable with Duty.

9. Any Person carrying on the Trade or Business of a Market Gardener, in respect of all Horses or Mules bonâ fide kept and used in the Cultivation of the Gardens or Lands in his Occupation, and in conveying the Produce thereof to or from Market.

10. Any Person in respect of any Mare which shall be kept for the sole Purpose of breeding.

11. Any Person in respect of any Pony or Mule not exceeding respectively the Height of Thirteen Hands, and used solely in any underground Mine.

12. Any Person for any Horse which shall not at any Time whatever have been used for any Purpose of Labour or otherwise during the Year in respect of which the Duty is charged.

13. Any effective Officer commanding a Volunteer Corps claiming and returning his Exemption for not more than Two Horses kept for Her Majesty's Service in such Corps.

14. 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 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 for such Service on the several Days of Muster and Exercise of such Corps; provided in every such last-mentioned Case 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 King *George* the Third, Chapter Fifty-four.

15. Any Officer belonging, attached to, and serving in any of Her Majesty's Forces, in respect of any Horse or Horses bonâ fide kept and used by him in the Public Service, shall be relieved from the Duty thereon to such Amount as would be allowed and reimbursed to such Officer out of the Public Revenue by the Rules of the Service if such Officer were assessed for and paid the same.

16. Any Non-commissioned Officer or Private of the Regiments of Cavalry or in the Artillery for any Horse used in Her Majesty's Service.

17. Any Field Officer, Adjutant, or Surgeon of a Regiment of Militia who shall be returned in the Manner required by Law as effective, and as having used any Horse for the Militia on the several Days when the Militia was called out for Training and Exercise; provided in every Case the Exemption shall be supported by a Certificate to be delivered between the Fifth Day of April and the First Day of May in each succeeding Year to any Surveyor or Inspector of Taxes of the District wherein such Corps shall be enrolled, in the following Form:

'I, Commanding Officer of the Regiment of Militia, do 'hereby certify, That the several Persons herein named and described were respectively 'Field Officers, Adjutant, and Surgeon already commissioned and serving in the said Corps 'as effective Members thereof, and that they each kept One Horse for the Service of the 'Militia, in the Year ended the Fifth Day of April 18 .'

SCHEDULE (G.)

A SCHEDULE of the DUTIES payable annually on DOGS.

	Annual Duty for each Dog.
	£ s. d.
For every Dog, of whatever Description or Denomination the same may be -	0 12 0

The

The said Duty to be paid by the Person keeping any Dog, or having the same in his Custody or Possession, whether the same be his Property or not, such Person not discovering the Owner thereof who shall have been duly assessed for the same.

Provided always, that no Person shall be chargeable with Duty to any greater Amount than 39*l.* 12*s.* for any Number of Hounds, or 9*l.* for any Number of Greyhounds, kept by him in any Year.

EXEMPTIONS.

1. Any Dog belonging to Her Majesty or any of the Royal Family.
2. Any Person in respect of a Dog or Whelp which at the Time of returning the List of Dogs as required by the Acts in that Behalf shall not actually be of the Age of Six Calendar Months.
3. Any Person in respect of any Dog bonâ fide and wholly kept and used in the Care of Sheep or Cattle, or in driving or removing the same; provided no such Dog shall be a Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier.

SCHEDULE (I.)

A SCHEDULE of the DUTIES payable annually by PERSONS in respect of HAIR POWDER used or worn by them.

	Annual Duty.		
	£	s.	d.
By every Person who shall have used or worn any Hair Powder - -	1	3	6

RULES for charging the said DUTIES.

1. 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.
2. The Master of any Servant who shall have declared his Intention to pay the Duty which may be charged or chargeable as aforesaid in respect of such Servant, and shall in a List returned by him have given a true Account of all the Servants by him 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 every such Servant, and in such Case every such Servant shall be deemed to be exempted from the said Duties during his Continuance in the same Service, and also every Servant who shall come into the Service of such Master 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, nor any Servant serving such Master in any Capacity named in such List, shall during the Year for which such Duty shall be charged be required for himself to make any such Return, or to pay the said Duty, or be liable to any Penalty by reason of not making any such Return or not paying the said Duty.

EXEMPTION.

Any of the menial Servants of Her Majesty or any of the Royal Family.

SCHEDULE (K.)

A SCHEDULE of the Duties payable annually by Persons in respect of any ARMORIAL BEARING or ENSIGN used or worn by them.

	Annual Duty. £	s.	d.
Where such Person shall be chargeable with the Duty of Assessed Taxes for any Carriage at the Rate of 3*l.* 10*s.* - - - - -	2	12	9
And where such Person shall not be so chargeable - - - -	0	13	2

RULES for charging the said DUTIES.

The said Duties to be paid by every Person having 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 Carriage, or any Seal, Plate, or other Article, on which Carriage, Seal, Plate, or other Article any Armorial Bearing or Ensign 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.

Any of the Royal Family, or any Person who shall by Right of Office 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.

SCHEDULE (M.)

No. 1.

Further EXEMPTIONS from the DUTIES in the several SCHEDULES marked (C.), (D.), (E.), (F.), and (G.)

All Persons having ordinarily resided in Ireland, 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 who shall hereafter be ordinarily resident therein, and now holding or who shall hereafter hold Offices of 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 shall be certified under the Hand of the Lord Lieutenant or 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.), (F.), 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

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 Employments, shall have been before the passing of this Act delivered into the Head Office of the Commissioners of Inland Revenue, or shall be so delivered 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.

No. 2.

Further EXEMPTIONS from the DUTIES in the several SCHEDULES marked (C.), (D.), and (E.)

Any Sheriff of any County, or 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 further Assessment for such greater Number for any other Year, although such Year of Service may have run into a Second Year of Assessment.

CAP. XCI.

An Act to extend for a limited Time the Provision for Abatement of Income Tax in respect of Insurances on Lives. [20th *August* 1853.]

'WHEREAS by the Act of the present Session (Chapter Thirty-four), "for granting "to Her Majesty Duties on Profits arising from Property, Professions, Trades, and "Offices," (Section Fifty-four,) Provision is made for Deduction, Abatement, Allowance, or Repayment in favour of any Person (assessed or charged with the Duties therein mentioned) who should have made Insurance on his Life, or on the Life of his Wife, or should have contracted for any Deferred Annuity on his own Life, or on the Life of his Wife, in or with any Insurance Company which should become registered under any Act to be passed in the present Session of Parliament for that Purpose, and which should comply with the Requirements of such Act (in respect of the annual Premiums paid by him for such Insurance or Contract): And whereas (as it may happen that an Act for the Registration of Insurance Companies may not be passed in the present Session of Parliament) it is expedient that the Benefit of the recited Provision should for a limited Time be extended to Persons insuring or contracting with such Insurance Offices as herein-after mentioned:' Be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows: 16 & 17 Vict c. 34.

I. Any Person who shall have made any such Insurance or contracted for any such Deferred Annuity as in the said Provision mentioned, in or with any Insurance Company existing on the First Day of *November* One thousand eight hundred and forty-four, or in or with any Insurance Company registered pursuant to the Act of the Session holden in the Seventh Defining Insurance Offices in which Insurances on Lives may be effected