ANNO DECIMO & UNDECIMO

VICTORIÆ REGINÆ.

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C A P XLII.

An Act to transfer the Collection and Management of the Duties in respect of Stage Carriages, Hackney Carriages, and Railway Passengers from the Commissioners of Stamps and Taxes to the Commissioners of Excise.

[25th *June* 1847.]

WHEREAS the Collection and Management of the several and respective Duties herein-after specified and described are now by Law vested in the Commissioners of Stamps and Taxes, and it is expedient to transfer the same to the Commissioners of Excise; 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, That from and after the Fifth Day of *September* One thousand eight hundred and forty-seven the several and respective Duties herein-after specified and described; (that is to say,) the Duties granted and now payable in *Great Britain* by and under an Act passed in the Fifth and Sixth Years of the Reign of Her present Majesty, for and in respect of Stage Carriages, and Licences for keeping, using, or employing Stage Carriages, and for and in respect of

Duties in respect of Stage and Hackney Carriages, and Licences for the same respectively, and in respect of Railway Passen-

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Passengers

gers, transferred to the Commissioners of Excise.

Passengers conveyed upon Railways, and also the Duties granted and now payable by and under an Act passed in the First and Second Years of the Reign of His late Majesty King *William* the Fourth, for and upon and in respect of Licences to keep, use, employ, and let to hire Hackney Carriages within the Distance of Five Miles from the General Post Office in the City of *London*, shall be and the same are hereby transferred to and placed under the Care and Management of the Commissioners of Excise for the Time being; and the said several and respective Duties shall thenceforth be denominated and deemed to be Duties of Excise, and shall be raised, levied, collected, and accounted for by and under the Authority of the Commissioners of Excise and their Officers, any thing in any former Act or Acts contained to the contrary notwithstanding.

Powers and Provisions of the said Acts to be executed by Commissioners and Officers of Excise.

II. And be it enacted, That from and after the said Fifth Day of *September* all the Powers, Provisions, Regulations, and Directions now in force contained in the said several Acts herein-before mentioned or referred to, or in any other Act or Acts, and which at the Time of the passing of this Act may lawfully be executed and enforced by the Commissioners of Stamps and Taxes or their Officers, in relation to the said respective Duties hereby transferred as aforesaid, or any of them, or in relation to Stage Carriages or Hackney Carriages, or the Drivers or Conductors of any such Carriages, shall be executed and enforced by the Commissioners of Excise and their Officers respectively, as fully and effectually to all Intents and Purposes as if such Powers, Provisions, Regulations, and Directions had been repeated and re-enacted in this Act, and expressly given to the said Commissioners of Excise and their Officers respectively; and that all the Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts now in force relating to the said respective Duties hereby transferred as aforesaid, as well as the Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts in force in relation to any of the Duties of Excise, so far as such last-mentioned Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties shall be applicable to the said respective Duties hereby transferred as aforesaid, and so far as the same shall not be inconsistent with the special Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties now in force in relation to the said respective Duties hereby transferred as aforesaid, shall be of full Force and Effect, and shall be applied, enforced, and put in execution for raising, collecting, levying, recovering, and securing the said last-mentioned Duties, and for preventing, detecting, and punishing all Frauds, Forgeries, and other Offences relating thereto, as fully and effectually to all Intents and Purposes as if such Powers, Provisions, Regulations, and Directions, Forfeitures, Pains, and Penalties were repeated and specially enacted in this Act with reference to the said respective Duties hereby transferred as aforesaid; and wherever in any Act or Acts now in force in relation to the said last-mentioned respective Duties, or to Stage Carriages or Hackney Carriages, or the Drivers or Conductors

ductors of any such Carriages, the Head Office for Stamps or for Stamps and Taxes, or the Solicitor of Stamps or for Stamps and Taxes, or any Officer of Stamp Duties or for Stamps and Taxes, is mentioned or designated, the same shall in relation to the said respective Duties hereby transferred as aforesaid, and to Stage Carriages and Hackney Carriages, and the said Drivers and Conductors respectively, be deemed and taken to mean the Chief Office of Excise in *London*, the Solicitor of Excise, and any Officer of Excise respectively.

Bonds and Securities given by Railway Companies to account for Duties to be applicable to the Duties when transferred to the Commissioners of Excise.

III. And be it enacted, That every Bond which before or upon the said Fifth Day of *September* shall have been given by the Proprietor or Company of Proprietors of any Railway for accounting for and paying to the Receiver General or any other Officer or Officers of Stamps and Taxes the said Duties for or in respect of Passengers conveyed upon Railways, and every Transfer of Stock or Deposit of Exchequer Bills which shall have been made in lieu of giving any such Bond as aforesaid, shall, so far as relates to such Duties as shall become payable at any Time and from Time to Time after the said last-mentioned Day respectively, be and remain a good and valid Security for accounting for and paying over the said last-mentioned Duties to the Receiver General or other Officer or Officers of Excise, and for that Purpose, wherever in the Condition of any such Bond, or in any Declaration relating to any such Transfer or Deposit as aforesaid, the Terms and Expressions following occur; (that is to say,) "Commissioners of Stamps and Taxes," "Receiver General of Stamps and Taxes," "Officer of Stamp Duties," or "Head Office for Stamps and Taxes in the City of *Westminster*," the same, so far as relates to the said Duties which shall become payable after the said last-mentioned Day, shall be severally construed and read as if the following Terms and Expressions had been inserted in the said Condition or Declaration, and severally substituted for and in lieu of the said former Terms and Expressions; (that is to say,) "Commissioners of Excise" for and in lieu of "Commissioners of Stamps and Taxes," "Receiver General of Excise" for and in lieu of "Receiver General of Stamps and Taxes," "Officer of Excise" for and in lieu of "Officer of Stamp Duties," and "Chief Office of Excise in the City of *London*" for and in lieu of "Head Office for Stamps and Taxes in the City of *Westminster*;" and in all Proceedings at Law or in Equity touching or concerning any of the said Duties which shall become payable after the said last-mentioned Day the Condition of any such Bond and every such Declaration as aforesaid shall respectively be pleaded and read as if such substituted Terms and Expressions had been originally inserted therein for and in lieu of the said other Terms and Expressions.

Act not to affect existing Licences.

IV. Provided always, and be it enacted, That nothing herein contained shall extend or be construed to terminate, affect, or alter any Licence which shall have been granted with relation to any of the said respective Duties on or before the said Fifth Day of *September*, and which shall then be unexpired and in full Force, but that every such Licence shall remain and continue as valid and effectual for the Purposes for which the same was granted, until the Expiration thereof by

by Effluxion of Time or otherwise, as it would have been if this Act had not been passed.

Act not to extend to Arrears of Duty or Penalties incurred or Offences committed on or before 5th Sept. 1847.

V. Provided also, and be it enacted, That nothing herein contained shall extend or be deemed or construed to extend to any Arrears of the said Duties or to any Penalties which shall respectively have been or be or become due or payable, or have been or be incurred, before or upon the said Fifth Day of *September*, or to any Offence committed before or upon the said last-mentioned Day, but that all such Arrears of Duty and all such Penalties as aforesaid shall respectively be collected, received, sued for, and recovered, and all such Offences shall be dealt with and punished, as if this Act had not been passed.

Act may be amended, &c.

VI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this Session of Parliament.

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