## CAP. XXXIII.

An Act for granting to Her Majesty certain Duties of Inland Revenue, and to amend the Laws relating to the Inland Revenue. [29th *June* 1863.]

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, towards raising the necessary Supplies to defray Your Majesty's Public Expenses, and making an Addition to the Public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted; and 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:

Licensed Beer Dealers may take out additional Licence to sell Beer by Retail not to be consumed on the Premises.

**1.** From and after the passing of this Act any Person who, in *England* or *Ireland*, shall have taken out an Excise Licence to sell strong Beer in Casks containing not less than Four and a Half Gallons or in not less than Two Dozen reputed Quart Bottles at One Time, to be drunk or consumed elsewhere than on his Premises, may take out an additional Licence on Payment of the Excise Duty of One Pound One Shilling, and Five *per Cent.* thereon; and the same shall authorize such Person to sell Beer in any less Quantity and in any other Manner than as aforesaid, but not to be drunk or consumed on the Premises where sold; and such additional Licence shall be granted without the Production of any Certificate or the Possession of any other Qualification than the Licence herein first mentioned.

Duty on Retail Beer Licences taken out by Licensed Victuallers who do not sell Spirits.

**2.** From and after the Tenth Day of *October* One thousand eight hundred and sixty-three there shall be charged and paid for and upon every Excise Licence to be taken out by any Person who in *England* or *Ireland* shall be duly authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, and who shall sell Beer, Cider, or Perry by Retail, to be drunk or consumed in his, her, or their House or Premises, and who shall not take out a Licence to retail Spirits, the Excise Duty of Three Pounds Three Shillings, and Five *per Cent.* thereon, in lieu of the Duty now payable on such Licence to retail Beer.

Penalty on Persons selling Beer by Retail in Ireland without Licence.

**3.** Every Person who shall in *Ireland* sell Beer, Cider, or Perry by Retail, that is to say, in any Quantity less than Four and a Half Gallons or in less than Two Dozen reputed Quart Bottles at One Time, without having an Excise Retail Licence in force authorizing him so to do, shall for every such Offence forfeit the Sum of Twenty Pounds, which said Penalty may be sued for and recovered under the Laws of Excise, by and in the Name of any Superintendent or Inspector of Police within the Police District of *Dublin* Metropolis, or by any Sub-Inspector, Head or other Constable, in any other Part of *Ireland*, without any Order of the Commissioners of Inland Revenue for that Purpose, as well as by and in the Name of an Officer of Excise, under the Order of the said Commissioners.

Excise Duty on Sugar made in United Kingdom continued to 1st August 1864.

**4.** The Duties of Excise on Sugar made in the United Kingdom, specified in Schedule (B.) of the Act passed in the Twentieth and Twenty-first Years of Her Majesty's Reign, Chapter Sixty-one, shall be continued, and be levied and charged until the First Day of *August* One thousand eight hundred and sixty-four.

Charging of Excise Duty on Sugar used in brewing deferred until 1st August 1864.

**5.** 'And whereas by an Act passed in the Nineteenth and Twentieth Years of Her 'Majesty's Reign, Chapter Thirty-four, a Duty of Excise was imposed on Sugar used in the 'brewing or making of Beer, and by an Act passed in the Twenty-fifth and Twenty-sixth 'Years of Her Majesty's Reign, Chapter Twenty-two, the charging of the said Duty was 'deferred until the First Day of *July* One thousand eight hundred and sixty-three, and it 'is expedient to further defer the same:' Be it enacted, That the charging of the said Duty of Excise on Sugar used as aforesaid shall be further deferred until the First Day of *August* One thousand eight hundred and sixty-four.

**6.** From

Duty on Stage Carriages licensed to carry not more than Eight Persons reduced.

**6.** From and after the passing of this Act the Duties now payable by Law for and in respect of the Licences and Stage Carriages herein-after in this Clause described shall be reduced; and in lieu of the said Duties now payable as aforesaid there shall be charged and paid in *Great Britain* for and in respect of every original Licence, to be taken out yearly, to keep, use, or employ a Stage Carriage which shall be licensed to carry not more than Eight Passengers at One Time, the Duty of Ten Shillings; and for and in respect of every Supplementary Licence for the same Carriage which shall be taken out in any Case allowed by Law during the Period for which such original Licence was granted, the Duty of Sixpence;

And for and in respect of every Mile which any such Stage Carriage as aforesaid shall be licensed to travel, the Duty of One Halfpenny.

Penalty on Persons keeping a Stage Carriage carrying a greater Number of Passengers than allowed by Licence.

**7.** If any Person who shall have obtained a Licence under this Act to keep, use, and employ a Stage Carriage to carry not more than Eight Passengers at One Time shall carry or convey in or upon such Carriage more than Eight Passengers at One Time, he shall for every such Offence forfeit the Sum of Ten Pounds; and every Person who shall be carried or conveyed in or upon any such Carriage (except the Driver thereof) shall be deemed to be a Passenger conveyed for Hire at a separate Fare.

Occasional Licences may be granted for Carriages conveying Passengers at separate Fares.

**8.** It shall be lawful for the Commissioners of Inland Revenue, whenever they shall deem it to be necessary for the Accommodation of the Public, to grant to any Person an occasional Licence to use a Carriage for the Conveyance of Passengers at separate Fares for One Day, or for any longer Period not exceeding Six Days in the whole, on Payment of the following Duties for and in respect of such Licence; (that is to say,)

| For a Licence for One Day only: | £ | s. | d. |
|---|---|---|---|
| For a Carriage drawn by One Horse only - - - - | 0 | 3 | 0 |
| For a Carriage drawn by Two Horses and no more - - - | 0 | 5 | 0 |
| For a Carriage drawn by more than Two Horses - - - | 0 | 10 | 0 |

And where any such Licence shall be granted for a longer Period than One Day there shall be charged and paid for the same the further Duty of One Half of the before-mentioned Rates respectively for every Day after the first, in addition to the Rate payable for One Day.

Such occasional Licences to be granted, and the Carriages used under such Regulations as the Commissioners may prescribe.

**9.** Every such occasional Licence to use a Carriage for the Purpose aforesaid shall be granted under and subject to such Conditions, Rules, and Regulations as the Commissioners of Inland Revenue shall prescribe in that Behalf, and the Carriage for which such Licence shall be granted shall be designated in such Manner as the said Commissioners shall require or direct; and in default of complying with any such Rule, Regulation, or Direction the Person to whom such Licence shall be granted shall forfeit the Sum of Ten Pounds.

Stage Carriage Licences to expire on the First Sunday in November in each Year.

**10.** 'Whereas by the Law in force Licences to keep, use, and employ Stage Carriages 'expire on the First *Sunday* in the Month of *October* in each Year, and it is expedient 'to alter the Time of the Expiration thereof:' Be it enacted, That all such Licences taken out after the passing of this Act shall (except in the Cases herein-after provided for) expire on the First *Sunday* in the Month of *November* in each Year; and every Licence which shall be taken out after the First *Sunday* in the Month of *November* in any Year, and before the First Day of *December* in the same Year, shall be dated on the First *Monday* in *November* in the Year in which the same shall be granted; and if taken out on or at any Time after the First Day of *December* in any Year, shall be dated on the Day when the same shall be granted; and every Licence to use a Stage Carriage in force at the Time of the passing of this Act shall continue in force until the First *Sunday* in the Month of *November* next after the passing hereof, and the Holder of such Licence shall be liable to and chargeable with the Payment of the same Rate and Amount of Duties as are chargeable upon him according to the Terms of such Licence until the said First *Sunday* in the last-mentioned Month of *November*, unless such Licence shall be sooner discontinued.

**11.** Provided

Stage Carriage Licences may be taken out for One Quarter of a Year.

**11.** Provided always, That it shall be lawful for any Person to take out a Licence to keep, use, and employ a Stage Carriage for the Conveyance of Passengers at separate Fares for the Period of Three Months only, commencing on any of the several Quarter Days following, (that is to say,) the First Day of *April*, the First Day of *July*, the First Day of *October*, and the First Day of *January* in any Year, paying for such Licence One Fourth Part of the Duty which would be payable for the granting of such Licence for One whole Year; provided also, that nothing in this Act contained shall extend or be construed to repeal or supersede the Provisions of the Seventeenth Section of the Act passed in the Sixth Year of King *George* the Fourth, Chapter Eighty-one, authorizing the granting of Excise Licences for the Remainder of a current Year, but that such Provisions shall be deemed to apply and shall be observed with regard to Stage Carriage Licences for the Remainder of any Year ending on the First *Sunday* in *November*; and the several Quarters corresponding with the Termination of such Year shall be deemed to consist of Ninety-one Days.

Not to supersede Sect. 17 of 6 G. 4. c. 81. as to granting Licences for the Remainder of a current Year.

Stage Carriage Licences may be transferred when the original Holder discontinues Business during the Currency of the Licence.

**12.** When any Person to whom any Licence shall have been granted for or in respect of any Stage Carriage shall discontinue the Business in relation to such Stage Carriage, it shall be lawful for the proper Officer or Officers of Excise, upon Payment of all Duty in arrear due from the Person to whom the Licence was granted, to transfer such Licence to any other Person to whom the original Holder thereof shall assign his Interest therein; and the Person to whom such Licence shall be so transferred shall thereupon be liable to and chargeable with the Payment of the Duty which shall accrue or become payable under such Licence, or in respect of the Stage Carriage to which the same shall relate, and shall also be liable to all other the Provisions and Regulations contained in any Act relating to Stage Carriages in the same Manner as if such last-mentioned Person had duly obtained a Licence in his own Name for the keeping, using, and employing of such Stage Carriage: Provided always, that the original Holder of such Licence shall indorse in Writing upon the Back thereof the Name of the Person to whom he assigns his Interest therein, and shall sign his own Name to such Indorsement.

Accounts of Sums received for the Conveyance of Passengers upon Railways to be made up at the Close of each Calendar Month.

**13.** 'Whereas by the Fourth Section of the Act passed in the Fifth and Sixth Years of 'Her Majesty's Reign, Chapter Seventy-nine, the Proprietor or Company of Proprietors of 'every Railway in *Great Britain*, and other Persons therein named, are required to keep and 'render certain Accounts as therein mentioned, and it is expedient to alter the Period for 'which such Accounts are directed to be made up, and the Time of delivering the same:' Be it enacted, That the Proprietor or Company of Proprietors of every Railway in *Great Britain*, and the Persons required by Law to keep such Accounts as aforesaid, shall deliver to the Commissioners of Inland Revenue or to the proper Officer appointed for receiving the same, within Twenty Days after the Termination of every Calendar Month, a true Copy or true Copies of the Accounts of all Sums of Money received or charged and paid or accounted for, as in the said Act is mentioned, during the whole of the Calendar Month last preceding; and all the Provisions and Regulations contained in the said Act with regard to the Accounts therein directed to be rendered, and all Bonds and Securities entered into or given or to be entered into or given with relation thereto, shall apply, continue, and be in force as well with respect to any Surety as to the Principal in any such Bond, and to the Accounts to be kept and rendered at the Time and in the Manner by this Act directed, and the Duties payable in respect thereof.

Restriction on Exemption from Duty on Railway Passengers granted by Sect. 9 of 7 & 8 Vict. c. 85.

**14.** The Exemption from Duty granted by the Ninth Section of the Act passed in the Seventh and Eighth Years of Her Majesty's Reign, Chapter Eighty-five, in respect of the Conveyance of Passengers by Cheap Trains shall not extend to any Railway Train which shall not be a Train running on at least Six Days of the Week, or else a Train running to or from a Market Town on a Market Day, and approved of by the Lords of the Committee of Privy Council for Trade and Plantations as a Cheap Train for the Conveyance of Passengers to or from Market, or a Train approved by the said Lords of the Committee of Privy Council as an Ordinary Train of the Railway travelling on *Sunday* and conveying Third-class Passengers at Fares not exceeding One Penny *per* Mile.

Authority to exercise several Trades may

**15.** 'Whereas under the Laws of Excise now in force separate and distinct Licences are 'granted to the same Person to exercise several Trades in the same House and Premises, and 'it

be contained in One Excise Licence.

'it is expedient that the Authority to exercise Two or more of such Trades should be com-'bined in One Licence:' Be it enacted, That whenever any Person shall intend to carry on Two or more Trades under the Excise Laws in the same House or Premises the Licences for which several Trades would expire by Law at the same Time, it shall be lawful for the Commissioners of Inland Revenue, in such Cases as they shall think fit, to authorize the exercising of the said several Trades by One Licence for that Purpose on Payment of the Amount of the several Duties chargeable for several Licences to exercise the same Trades respectively.

Penalty for giving more than One Shipping Notice for the same Goods exported and for claiming Drawback more than once.

**16.** If any Person who shall have given Notice of his Intention to ship any Goods or Commodities for Exportation on Drawback shall give another such Notice in respect of the same Goods or Commodities, or shall claim the Drawback upon the same Goods and Commodities more than once, or shall pass any Account or do any Act for the Purpose of obtaining any further or greater Amount of Drawback upon any such Goods or Commodities than the Drawback payable by Law thereon, or whereby or by means or colour whereof any such further or greater Amount of Drawback than as aforesaid may be obtained or claimed, he shall forfeit for every such Offence the Sum of One hundred Pounds, and treble the Amount of the Drawback unlawfully obtained or claimed, or which might be obtained or claimed by means or under colour of any such unlawful Act as aforesaid.

Goods shipped for Exportation on Drawback not to be brought on shore, or the Packages opened or Marks thereon altered.

**17.** If any Goods or Commodities upon the Exportation of which a Drawback of Excise is payable shall after the same shall have been shipped on board any Vessel for Exportation be brought on shore, or if the Package or Packages in which any such Goods or Commodities shall be contained shall, after Shipment thereof as aforesaid, be opened, or the Marks, Letters, or Devices thereon be cancelled, obliterated, or altered without the Sanction of the Commissioners of Inland Revenue first had and obtained, all such Goods and Commodities and the Packages containing the same shall be forfeited, and may be seized by any Officer of Customs or Excise, and the Person or Persons who shall bring on shore such Goods or Commodities, or who shall open such Packages, or cancel, obliterate, or alter the Marks, Letters, or Devices thereon, or who shall be concerned in doing any of the said Acts, shall forfeit the Sum of One hundred Pounds.

Licences granted to Refreshment House Keepers to retail Foreign Wine to include the Sale of Sweets and Made Wines.

**18.** Every Licence taken out under the Provisions contained in the Two several Acts passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter Twenty-seven and Chapter One hundred and seven respectively, by a licensed Keeper of a Refreshment House, to sell therein by Retail Foreign Wine, to be consumed in such House or on the Premises belonging thereto, shall authorize and include the Sale of Sweets and Made Wines, Mead, and Metheglin, by Retail, to be consumed in the said House or on the said Premises.

Alteration of Duty on a Victualler's occasional Licence.

**19.** In lieu of the Duty now chargeable on a Victualler's occasional Licence, specified in Schedule (B.) of the Act passed in the Twenty-fifth and Twenty-sixth Years of Her Majesty's Reign, Chapter Twenty-two, there shall be charged and paid the following Duty; (that is to say,)

For and upon every occasional Licence to be granted to any Person who shall be duly authorized to keep a common Inn, Alehouse, or Victualling House, and licensed to sell therein Beer, Spirits, Wine, or Tobacco, to sell the like Articles for which he shall be so licensed at any such other Place, and for and during such Space or Period of Time not exceeding Six Days as shall be specified in such occasional Licence, the Sum of Two Shillings and Sixpence for every Day so specified as aforesaid for which the same shall be granted:

Provided always, that when any Person shall have taken out such an occasional Licence for Six successive Days, and shall desire to take out another occasional Licence for a Time in immediate Succession, or only separated by the Intervention of *Sundays* and Holidays, then the Duty chargeable for every Licence after the First, and for any Number of Days not exceeding Six, shall not exceed Ten Shillings.

Alteration of the Law

**20.** 'Whereas it is expedient to alter and amend the Conditions and Restrictions upon 'and under which occasional Licences to sell Beer, Spirits, or Wine may be granted and 'used,

'used, as provided by the Thirteenth Section of the Act passed in the Twenty-fifth and 'Twenty-sixth Years of Her Majesty's Reign, Chapter Twenty-two:' Be it enacted as follows: relating to occasional Licences.

1. That the Consent of One Justice of the Peace, as in the said Section mentioned, only, shall be necessary:
2. That the Hours during which such occasional Licence shall authorize the Sale of any Beer, Spirits, or Wine shall extend from Sunrise to One Hour after Sunset:
3. That upon the Occasion of any public Dinner or Ball it shall be lawful for the Person who shall have obtained an occasional Licence under the Provisions of the said Act to sell the said Liquors during such Hours before or after Sunrise or Sunset as shall be allowed and specified in that Behalf in the Consent to be given by the Justice of the Peace for the granting of such occasional Licence.

Section 12 of 25 & 26 Vict. c. 22. not to prohibit Persons licensed by the Excise from selling Beer, Spirits, or Wine at Fairs or Races.

**21.** 'Whereas by the Twelfth Section of the Act passed in the last Session of Parliament, 'Chapter Twenty-two, so much of any Act as permits the Sale of Beer, Spirits, or Wine 'at Fairs or Races without an Excise Licence was repealed:' Be it enacted, That from and after the passing of this Act nothing in the last-recited Enactment contained shall extend to prohibit any Person duly licensed by the Excise to retail Beer, Spirits, or Wine, as in the Eleventh Section of the Act passed in the Sixth Year of King *George* the Fourth, Chapter Eighty-one, is mentioned, from carrying on his Trade or Business for which he shall be so licensed in Booths, Tents, or other Places at the Time and Place and within the Limits of holding any lawful and accustomed Fair by virtue of any Law or Statute in that Behalf, or any public Races, in like Manner as such Person might lawfully have done under the said last-mentioned Act if the said Act of the last Session of Parliament had not been passed.

Union Assessment Committee not to require the Production of Documents relating to the Assessment of the Income Tax on Concerns in the Nature of Trade.

**22.** 'Whereas the Assessment Committee provided for by "The County Rates Assess- 'ment Act," Section Fifty-two, and by "The Union Assessment Committee Act, 1862," 'respectively, are thereby empowered to require Assessors, Collectors, and other Persons 'therein mentioned to make and transmit Copies of or Extracts from the Books of Assess- 'ment of any Taxes or Rates in their Custody, and to produce such Books as therein 'mentioned:' Be it enacted, That nothing in the said Act contained shall extend to authorize or empower the said Committee to require any Assessor, Collector, or other Person employed in the Assessment or Collection of the Income Tax to make or transmit or to permit any other Person to make Copies of or Extracts from any Assessment, Rate, or Rate Book, or any Document relating to the Assessment or Collection of the Income Tax upon Profits of Trade for or in respect of any Quarries, Mines, Ironworks, Gasworks, or other Concerns in the Nature of Trade or Manufacture chargeable under Schedule (A.) of the Income Tax Acts, or to attend before the said Committee to produce any such Assessment, Rate, or Rate Book, or other such Document as aforesaid, or to be examined by or before such Committee touching or concerning the same.

Commissioners of Taxes for any Division of a County may hold their Meetings within an adjoining City or other Place of exclusive Jurisdiction.

**23.** It shall be lawful for the Commissioners acting in execution of the Acts relating to the Land Tax, the Assessed Taxes, and the Income Tax respectively, for any District or Division of a County, to sit and hold their Meetings, and do any Act in execution of the said Acts respectively as such Commissioners as aforesaid, at any Place within any City, Town, or other Precinct, being a County of itself, or otherwise having exclusive Jurisdiction, and situated within, surrounded by, or adjoining to their respective Districts or Divisions; and all such Acts, Matters, and Things to be so done by such Commissioners, within such City, Town, or Precinct, as Commissioners acting for such District or Division, shall be as valid and effectual in Law as if the same had been done within such District or Division.

Income Tax to be deducted from Coupons on Stock Certificates, although the half-yearly Payment is

**24.** 'And whereas by an Act passed in the present Session of Parliament, intituled *An* 'Act to give further Facilities to the Holders of the Public Stocks, Certificates of Title to 'Shares in the Public Stocks are authorized to be issued having annexed Coupons entitling 'the Bearer to the Dividends payable in respect thereof, and by Section Eleven of the 'same Act it is enacted that the Income Tax shall be deducted from any Coupons payable 'under the said Act in like Manner as it may be deducted from the Dividends payable at 'the

under Fifty Shillings.

'the Bank in respect of the Stock of Proprietors inscribed in the Books of the Bank:' Be it enacted, That the Income Tax shall be deducted from any such Coupons as aforesaid, although the half-yearly Payment thereon shall not amount to Fifty Shillings, anything in any former Act to the contrary notwithstanding.

Innkeeper's Tobacco Licences to expire on the 10th of October.

**25.** 'Whereas by the Law in force Licences to deal in or sell Tobacco or Snuff expire on 'the Fifth Day of *July* in each Year, and it is expedient to alter the Time of the Expiration 'of such Licences taken out for the Sale of Tobacco or Snuff in Inns or Houses licensed 'for the Sale of Beer by Retail to be consumed upon the Premises:' Be it enacted, That all such Licences aforesaid taken out by Innkeepers or Persons licensed to sell Beer to be consumed upon the Premises after the Fifth Day of *July* next after the passing of this Act, and before the Eleventh Day of *October* One thousand eight hundred and sixty-four, shall be and continue in force until the said last-mentioned Day; and all such Licences which shall be taken out on or after the said last-mentioned Day shall expire on the Tenth Day of *October* next after the granting thereof; and every such Licence as aforesaid which shall be in force at the Time of the passing of this Act, or which shall be taken out on or before the said Fifth Day of *July*, shall continue in force until the Eleventh Day of *October* next after the passing hereof; and in respect of every such Licence as aforesaid which shall be in force between the Fifth Day of *July* and the Eleventh Day of *October* next after the passing of this Act there shall be charged and paid in respect of the said last-mentioned Period, and in addition to the Duty paid or payable thereon, the Duty for One Quarter of a Year, and such additional Duty shall be recoverable in like Manner as any other Duty of Excise.

Provisions of former Acts to apply to this Act.

**26.** All the Powers, Provisions, Clauses, Regulations, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts relating to any Duties of the same Kind or Description as the several Rates or Duties granted by this Act respectively, and in force at the Time of the passing of this Act, and not hereby expressly repealed, shall respectively be in full Force and Effect with respect to the said Rates and Duties by this Act granted respectively, so far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said last-mentioned Rates and Duties, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually to all Intents and Purposes as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the Rates and Duties by this Act granted respectively.

## CAP. XXXIV.

An Act to carry into effect an additional Article to the Treaty of the Seventh Day of *April* One thousand eight hundred and sixty-two, between Her Majesty and the United States of *America*, for the Suppression of the *African* Slave Trade. [29th *June* 1863.]

'WHEREAS on the Seventh Day of *April* in the Year of our Lord One thousand 'eight hundred and sixty-two a Treaty was concluded and signed at *Washington*, 'between Her Majesty the Queen of the United Kingdom of *Great Britain* and *Ireland* 'and the United States of *America*, for the Suppression of the *African* Slave Trade: And 'whereas by the First Article of such Treaty it was stipulated and agreed that those Ships 'of the respective Navies of the Two High Contracting Parties which shall be provided 'with special Instructions for that Purpose as therein-after mentioned may visit such 'Merchant Vessels of the Two Nations as may upon reasonable Grounds be suspected of 'being engaged in the *African* Slave Trade, or of having been fitted out for that Purpose, 'or of having, during the Voyage on which they are met by the said Cruizers, been

'engaged