CHAP. 14.

An Act to grant certain Duties of Customs and Inland Revenue, and to repeal and alter other Duties of Customs and Inland Revenue. [24th June 1869.]

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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 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:

PART I.

As to Customs.

Grants of duties of customs in schedule (A.)

1. There shall be charged, collected, and paid, for the use of Her Majesty, her heirs and successors, the duties of customs specified in schedule (A.) to this Act; and all the provisions contained in any Act relating to customs duties, and in force at the time of the passing of this Act, shall have as full force and effect with respect to the said duties of customs granted by this Act, so far as the same are applicable, as if the same had been herein expressly enacted with reference to the said duties so granted.

Eau de Cologne charged per gallon instead of per flask.

2. The duty of customs upon all Cologne water on the importation thereof into Great Britain and Ireland shall be charged at the rate of fourteen shillings per gallon, whether imported in flasks or otherwise.

Extracts of malt admissible in transit, &c.

3. From and after the passing of this Act it shall be lawful to import into Great Britain and Ireland extracts and essences of malt, or other concentrations thereof, in transit, or to be warehoused for exportation only.

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Repeal of duties on corn, &c.

4. The duties of customs chargeable upon the articles next herein-after mentioned imported into Great Britain and Ireland shall cease and determine on and after the first day of June one thousand eight hundred and sixty-nine; viz.,

Corn, grain, meal, and flour, and articles of the like character, viz.,

Wheat.
Barley.
Oats.
Rye.
Pease.
Beans.
Maize or Indian corn.
Buck wheat.
Bear or bigg.
Wheat meal and flour.
Barley meal.
Oat meal and groats.
Rye meal and flour.
Pea meal.
Bean meal.
Maize or Indian corn meal.
Buckwheat meal.
Meal not otherwise enumerated or described.
Arrowroot.
Barley, pearled.
Biscuit and bread.
Cassava powder.
Maccaroni.
Mandioca flour.
Manna croup.
Potato flour.
Powder, viz., hair.
Powder, perfumed.
Powder not otherwise enumerated or described, that will serve the same purpose as starch.
Rice dust and meal.
Sago.
Semolina.
Starch.
Starch, gum of, torrified or calcined.
Tapioca.
Vermicelli.

Part II.

As to Income Tax, Land Tax, and Inhabited House Duty.

Grant of duties of income tax specified in schedule (B.)

5. There shall be charged, collected, and paid, for the use of Her Majesty, her heirs and successors, the duties of income tax specified in schedule (B.) to this Act; and all the provisions contained in any Act relating to the duties of income tax, and in force on the fifth day of April one thousand eight hundred and sixty-nine, and not repealed by this Act, shall have as full force and effect with respect to the said duties of income tax granted by this Act, so far as the same shall be consistent with the provisions of this Act, as if the same had been herein expressly enacted with reference to the said duties so granted; and for the purposes of this Act the year one thousand eight hundred and sixty-two, mentioned in the forty-third section of the Act passed in the twenty-fifth year of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and sixty-nine.

The sums assessed to the income tax under schedules (A.) and (B.) of 16 & 17 Vict. c. 34. for the year 1868 to be taken as the annual value for assessment under this Act.

6. The sum charged as the annual value or amount of any property, profits, or gains in the several and respective assessments of income tax made in pursuance of the Act passed in the thirtieth year of Her Majesty's reign, chapter twenty-three, under schedules (A.) and (B.) respectively of the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, for the year ended on the fifth day of April one thousand eight hundred and sixty-nine, shall (except in cases for which other provision is made by the Acts relating to income tax) be taken as the annual value or amount of such property, profits, or gains respectively for the year commencing on the sixth day of April one thousand eight hundred and sixty-nine; and the duties of income tax granted by this Act and chargeable, under the said schedules respectively, shall be computed, assessed, and charged according to such annual value or amount; and the commissioners executing the income tax Acts shall, for each place within their several and respective districts, cause duplicates of the assessments of the said duties, so computed, assessed, and charged under the said schedules (A.) and (B.) for the said last-mentioned year, to be made out and delivered, together with the warrants for collecting the same; and in England the said commissioners shall appoint such persons, being inhabitants of the place to which the duplicate shall relate, as they the said commissioners shall think fit to be collectors of the duties

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thereby charged, in like manner as if such persons had been presented to them by assessors under the Acts now in force: provided always, that the said assessment shall be subject to be increased in like manner as the assessments made for the year ended on the fifth day of April one thousand eight hundred and sixty-nine, and subject also to be abated or discharged at the end of the year commencing on the sixth day of April one thousand eight hundred and sixty-nine, for any cause allowed by the said Acts; provided, that whenever it shall appear that any property, profits, or gains chargeable under the said schedules (A.) and (B.) respectively have not been charged by the assessments made for the year ended on the fifth day of April one thousand eight hundred and sixty-nine, such property, profits, and gains shall be assessed to the duties of income tax granted by this Act under the provisions of the said several Acts applicable thereto.

Assessors not to be appointed for duties under schedules (A.) and (B.)

7. No assessors shall be appointed for the duties payable under the said schedules (A.) and (B.), but the inspectors or surveyors of taxes shall act as assessors in respect of such duties whenever it shall be necessary; and in lieu of the poundage granted by the one hundred and eighty-third section of the Act of the fifth and sixth years of Her Majesty, chapter thirty-five, to be divided between the assessors and collectors in regard to the duties which shall be collected under the said Schedules (A.) and (B.), there shall be paid a poundage of three halfpence to the collectors of the said duties.

Repeal of provisions requiring land tax, inhabited house duty, and certain duties of income tax to be paid quarterly.

8. The provisions made by any of the several Acts relating to the land tax or the duties on inhabited houses for the collection and payment of the land tax or the said duties in quarterly payments or instalments are hereby repealed; and the provisions made by any Act relating to the duties of income tax for the collection and payment in quarterly instalments of the said last-mentioned duties, except such as are payable by way of deduction, or are assessable in respect of railways, are also hereby repealed: And the land tax assessed in England for the year from the twenty-fifth day of March one thousand eight hundred and sixty-nine and ending on the twenty-fifth day of March one thousand eight hundred and seventy, and the duties on inhabited houses assessed in England for the year commencing on the sixth day of April one thousand eight hundred and sixty-nine and ending on the fifth day of April one thousand eight hundred and seventy, and the duties of income tax, except such as are payable by way of deduction or are assessable as aforesaid, assessed in England or Ireland for the year commencing and ending as last mentioned, shall be payable on or before the first day of January

The same to be payable every year on or before the 1st January.

one thousand eight hundred and seventy; and the land tax, and the duties on inhabited houses, and the duties of income tax (except as aforesaid), in every assessment in England for every year subsequent to the twenty-fifth day of March one thousand eight hundred and seventy, or the fifth day of April one thousand eight hundred and seventy, as the case may be, and the said duties of income tax (except as aforesaid) in assessment in Ireland for every year subsequent to the fifth day of April one thousand eight hundred and seventy, shall be payable on or before the first day of January in each year.

Collectors to account for duties after the 1st day of January in every year.

9. The collectors of the said land tax and duties shall pay or account for the same to the proper officer for receipt on the day to be appointed for the receipt of the said land tax and duties next after the first day of January in every year.

Delivery of schedules of arrears.

10. Any schedule of arrears of the said land tax or duties delivered at any receipt as aforesaid shall have the like force and effect as if delivered at the time or times appointed by the Act passed in the forty-eighth year of the reign of King George the Third, chapter one hundred and forty-one, for the delivery of such schedules.

Exemption from inhabited house duties of trade premises under care of servant only.

11. From and after the fifth day of April one thousand eight hundred and sixty-nine, any tenement or part of a tenement occupied as a house for the purposes of trade only, or as a warehouse for the sole purpose of lodging goods, wares, or merchandize therein, or as a shop or counting-house, or being used as a shop or counting-house, shall be exempt from inhabited house duties, although a servant or other person may dwell in such tenement or part of a tenement for the protection thereof.

PART III.

As to Duty on Fire Insurances.

Repeal of the percentage duty on fire insurances.

12. On the twenty-fifth day of June one thousand eight hundred and sixty-nine, the stamp duty at the rate of one shilling and sixpence per centum per annum now payable for and in respect of insurances against loss or damage by fire only, shall cease and determine; and the several Acts and parts of Acts specified in the schedule marked (C.) to this Act are hereby repealed, save so far as respects any insurance made or renewed prior to the twenty-fifth day of June one thousand eight hundred and sixty-nine, and as respects any forfeiture or penalty incurred in respect of any offence against any enactment so repealed.

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Provision as to return of part of per-centage duty in certain cases.

13. Where any insurance against loss or damage by fire only may have been or shall be made or renewed after the twelfth day of April one thousand eight hundred and sixty-nine, and before the twenty-fifth day of June one thousand eight hundred and sixty-nine, for any period extending beyond the last-mentioned day, so much of the stamp duty at the rate of one shilling and sixpence per centum per annum paid for such insurance as may have been so paid in respect of any time subsequent to the twenty-fourth day of June one thousand eight hundred and sixty-nine shall, upon proof made of the truth of the facts, be allowed and returned.

PART IV.

As to the Duties on Tea Licences.

Repeal of excise licence for sale of tea, &c.

14. From and after the fifth day of July one thousand eight hundred and sixty-nine, it shall not be necessary for any person trading in or selling coffee, tea, cocoa nuts, chocolate, or pepper, to take out an excise licence for that purpose; and from and after the said day the enactments specified in schedule (D.) to this Act annexed shall be repealed, save as to any duties or penalties that may have been incurred previous thereto.

Provision as to rights of grocers in Ireland.

15. With reference to the fourth section of the Act passed in the sixth year of the reign of King George the Fourth, chapter eighty-one, all persons who shall deal in or sell coffee, tea, cocoa nuts, chocolate, or pepper in Ireland shall have the same rights, and be subject and liable to the same regulations, forfeitures, and penalties, as they would have had and been subject and liable to if this Act had not been passed, and they had been licensed under the said Act to deal in or sell any of the articles aforesaid.

PART V.

As to Assessed Taxes and Excise Licences.

Repeal of certain duties of assessed taxes.

16. The duties of assessed taxes now payable in Great Britain shall cease to be assessed in respect of male servants, carriages, horses, mares, geldings, mules, hair powder, and armorial bearings or ensigns employed, kept, used, or worn respectively after the fifth day of April one thousand eight hundred and sixty-nine in England, and after the twenty-fourth day of May one thousand

eight hundred and sixty-nine in Scotland, and on persons using or exercising the trade and business of horse dealers after such days respectively; but all enactments as to the said duties shall remain in full force and effect as to all assessments of the said duties or any of them made or which ought to be made in England for the year commencing on the sixth day of April one thousand eight hundred and sixty-nine, and in Scotland for the year commencing on the twenty-fifth day of May one thousand eight hundred and sixty-nine, in respect of male servants, carriages, horses, mares, geldings, mules, hair powder, and armorial bearings or ensigns employed, kept, used, or worn respectively after the fifth day of April one thousand eight hundred and sixty-eight in England, or after the twenty-fourth day of May one thousand eight hundred and sixty-eight in Scotland, and on persons using or exercising the trade and business of horse dealers after such last-mentioned days respectively, and as to any arrears of or penalties incurred in relation to the said duties, or any of them, for any year.

Repeal of certain duties of excise, viz.:

17. On the first day of January one thousand eight hundred and seventy the following duties of excise shall cease to be payable, viz.:

Licences to let horses in Great Britain.

- The duties upon licences to be taken out by persons who shall let horses for hire in Great Britain;

Licences to let post horses in Ireland.

- The duties upon licences to let to hire horses for the purpose of travelling post by the mile or from stage to stage in Ireland;

Hackney carriage licences and duties.

- The duties upon licences to keep, use, and let to hire hackney carriages within the limits of the metropolitan police district and the city of London, and also the weekly duties payable in respect of such hackney carriages;

Stage carriage licences and duties.

- The duties upon licences to keep, use, and employ stage carriages in Great Britain, and also the mileage duty payable in respect of such stage carriages;

but all enactments as to the said duties respectively shall remain in full force and effect as to any of the said duties which shall be owing or in arrear on the said day, and as to any offences which shall have been committed against any of the said enactments previous thereto.

New duties of excise granted.

18. On and after the first day of January one thousand eight hundred and seventy there shall be granted, charged, levied, and paid, for the use of Her Majesty, her heirs and successors, in and throughout Great Britain, under and subject to the provisions

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and regulations in this Act contained, the following duties, that is to say:

	£	s.	d.
For every male servant	0	15	0
For every carriage—			
If such carriage shall have four or more wheels, and shall be of the weight of four hundredweight or upwards	2	2	0
If such carriage shall have less than four wheels, or, having four or more wheels, shall be of a less weight than four hundredweight	0	15	0
For every horse or mule	0	10	6
For armorial bearings—			
If such armorial bearings shall be painted, marked, or affixed on or to any carriage	2	2	0
If such armorial bearings shall not be so painted, marked, or affixed, but shall be otherwise worn or used	1	1	0
For every horse dealer	12	10	0

And such duties respectively shall be paid annually upon licences to be taken out under the provisions of this Act by the person who shall employ the servant, or shall keep the carriage, or horse or mule, or shall wear or use the armorial bearings, or shall exercise or carry on the trade of a horsedealer.

Duties to be excise duties, and to be under the management of Commissioners of Inland Revenue.

And such duties and licences shall be excise duties and licences, and shall be under the management of the Commissioners of Inland Revenue; and, subject to the provisions of this Act, all the powers, clauses, regulations, and directions contained in any Act relating to excise duties or licences, or to penalties under excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the duties and the licences under this Act and the penalties hereby imposed, so far as the same are applicable and consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the said last-mentioned duties, licences, and penalties respectively; and the said licences shall be in such form and shall be granted by such officer as the said Commissioners shall direct, and shall be dated on the day of granting the same, and shall expire on the thirty-first day of December then next following.

Provisions and regulations to be observed.

19. The provisions and regulations contained in this section shall be observed, viz.:

(1.) It shall not be necessary for any member of the Royal Family to make any declaration or to take out any licence under

this Act, nor shall it be necessary for the sheriff of any county, or mayor or other officer in any corporation or royal burgh serving an annual office therein, to take out a licence for any servants, carriages, or horses employed or kept by him for the purposes of his office during his year of service, nor for any person who shall by right of office wear or use any of the arms or insignia of any member of the Royal Family, or of any corporation or royal burgh, to take out a licence in respect of the use of such arms or insignia:

(2.) It shall not be necessary for any person ordinarily residing in Ireland, and being a representative peer on the part of Ireland or a member of the House of Commons, and not residing in Great Britain longer than during the session of Parliament, and forty days before and forty days after the session, or for any person ordinarily residing in Ireland and residing in Great Britain by the order or direction of the Lord Lieutenant for the time being or of his chief secretary, for the purpose of public business, to make any declaration or to take out any licence under this Act in respect of any servants, carriages, horses or mules, or armorial bearings employed, kept, or used by him, save in respect of any subject matter of duty which shall be employed, kept, or used by such person in Great Britain during his residence in Ireland.

As to Male Servants.

(3.) The term "male servant" means and includes any male servant employed either wholly or partially in any of the following capacities; that is to say, maître d'hôtel, house steward, master of the horse, groom of the chambers, valet de chambre, butler, under butler, clerk of the kitchen, confectioner, cook, house porter, footman, page, waiter, coachman, groom, postilion, stable boy or helper in the stables, gardener, under gardener, park keeper, gamekeeper, under gamekeeper, huntsman, and whipper-in, or in any capacity involving the duties of any of the above descriptions of servants, by whatever style the person acting in such capacity may be called:

(4.) Every person who shall furnish any male servant on hire shall, for the purposes of this Act, be deemed to be the employer of such servant:

(5.) It shall not be necessary for licences to be taken out in the following cases, viz.;

By any officer in Her Majesty's army or navy for any servant, being a soldier in the army or a person actually

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borne upon the books of a ship, and employed by such officer in accordance with the regulations of Her Majesty's service:

By any licensed retailer of exciseable liquors or licensed keeper of a refreshment house for any servant employed by him solely for the purposes of his business, such servant being the only male servant employed by him:

By any person who shall have made entry of his premises in accordance with section twenty-eight of this Act for any servant employed by him at such premises in the course of his trade, other than a servant employed to drive a carriage with any horse let to hire for any period exceeding twenty-eight days; provided that such person shall have complied with all the provisions contained in the said section.

By any person duly licensed by proper authority to keep or use any public stage or hackney carriage for any servant necessarily employed by him to drive such stage or hackney carriage, or in the care of such stage or hackney carriage or of the horse or horses kept and used by him to draw the same.

As to Carriages.

(6.) The term "carriage" means and includes any vehicle drawn by a horse or mule, or horses or mules, except a waggon, cart, or other vehicle used solely for the conveyance of any goods or burden in the course of trade or husbandry, and whereon the christian name and surname and place of abode or place of business of the owner or the name or style and principal or only place of business of the company or firm owning the same shall be visibly and legibly painted in letters of not less than one inch in length.

(7.) Every person who shall let any carriage for hire shall, for the purposes of this Act, be deemed to be the person keeping such carriage.

As to Horses and Mules.

(8.) The term "horse" means and includes a horse or pony of any sex or description or age, except a foal, colt, or filly which shall never have been used for any purpose of draught or riding; and the term "mule" includes only such mule as shall have been at any time used for any purpose of draught or riding.

(9.) Every person who shall let any horse or mule for hire shall, for the purposes of this Act, be deemed to be the person keeping the same.

(10.) Any officer (not being commandant) and any member of the yeomanry or volunteer force required to use, and who shall have used, his horse on duty, and any person who shall have gratuitously furnished any horse which shall have been used on duty by any such officer or member as aforesaid, or for conveying any gun or any waggon or other military carriage in the service of the yeomanry or volunteer force, shall be entitled, after the expiration of any year ending on the thirty-first of December, to repayment of the duty paid by him for any licence in respect of any horse so used as aforesaid during such year; provided that upon any claim being made for repayment of duty such affidavits and certificates as are mentioned in the eleventh section of the Act passed in the forty-fourth year of the reign of King George the Third, chapter fifty-four, and the forty-second section of the Act passed in the twenty-sixth and twenty-seventh years of the reign of Her present Majesty, chapter sixty-five, respectively, and are applicable to the particular claim, shall be produced by the person applying for repayment; and provided that such affidavits and certificates respectively shall have reference to the use of any such horse for a year ending on the thirty-first of December.

(11.) Any field officer, adjutant, musketry instructor, or surgeon of a regiment of militia who shall be returned in the manner required by law as effective shall be entitled after the expiration of any year to repayment of the duty paid for a licence in respect of any horse used for the service of the militia in such year; provided that any application for repayment shall be accompanied by a certificate duly signed in the following form:

'I , commanding officer of the 'regiment of militia, do hereby certify that was 'a commissioned and serving in the said 'regiment as an effective member thereof, and that he 'kept one horse for the service of the militia in the year 'ended on the thirty-first day of December one thousand 'eight hundred and .'

(12.) It shall not be necessary for licences to be taken out in the following cases; viz.

By any officer serving in any of Her Majesty's regular forces for any horse or horses required by the regulations of the service to be kept by him;

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By any effective officer commanding a volunteer corps for any number of horses not exceeding two kept by such officer for service in such corps;

By any person for any horse or mule kept by him solely for the purpose of husbandry or use in his business of a market gardener, and which shall not be used for riding or for drawing any carriage for the keeping or using of which a licence is required by this Act;

By any person in respect of any mare which shall be kept for the sole purpose of breeding;

By any person for any horse or mule used solely by him in any underground mine;

By any horsedealer duly licensed under this Act for any horse or mule, being his property and kept on his premises for sale, and which shall not be let for hire;

By any person for any horse for which duty has been previously paid as a race horse for the same year.

As to Armorial Bearings.

(13.) "Armorial bearings" means and includes any armorial bearing, crest, or ensign, by whatever name the same shall be called, and whether such armorial bearing, crest, or ensign shall be registered in the College of Arms or not.

(14.) Any person who shall keep any carriage, whether owned or hired by him, shall be deemed to wear and use any armorial bearings painted or marked thereon or affixed thereto.

(15.) It shall not be necessary for a licence to be taken out by any person duly licensed by proper authority to keep or use any public stage or hackney carriage for any armorial bearings painted or marked on such stage or hackney carriage.

Notice to be affixed on or near the church door as to duties and declarations under this Act.

20. On or before the first day of January one thousand eight hundred and seventy, and on or before the first day of January in every subsequent year, the said Commissioners shall cause to be placed upon or near to the door of every church in Great Britain a printed or written notice setting forth the duties payable upon licences required to be taken out under this Act, and stating from whom forms of declaration under this Act can be obtained by persons residing within the parish in which the church is situated, and to whom the declarations when filled up and signed are to be delivered, and the duties paid, and by whom the licences are to be granted, and every such notice shall be kept affixed upon or near

to the door of such church for such time as the said Commissioners shall direct; provided that the liability of any person to fill up, sign, and deliver any declaration, or to pay duties and take out licences, shall not be affected, nor shall any proceeding of any kind nor any act done by any person in pursuance of this Act be deemed to be invalid or unlawful, by reason of such notice not having been placed or kept affixed as aforesaid.

Commissioners to provide forms of declaration.

21. The said Commissioners shall cause to be prepared and issued to every person applying for the same such forms of declarations and books of account as may be required for carrying out the purposes of this Act.

Persons keeping servants, &c. to make declarations.

22. Every person employing any male servant, or keeping any carriage, horse, or mule, or wearing or using any armorial bearings, or exercising or carrying on the trade of a horsedealer, shall fill up and sign a declaration in the prescribed form wherein shall be stated the following particulars; viz.,

The number of male servants employed by him, and in what capacity:

The number of carriages kept by him, and the number of wheels of each carriage, and also whether any carriage having four or more wheels shall weigh less than four hundredweight:

The number of horses and mules kept by him:

Whether he wears or uses armorial bearings, and, if so, whether the same are painted, marked, or affixed on any carriage kept by him:

The number of male servants or carriages or horses or mules hired by him, with the name and address of the person from whom he shall have hired the same:

And, if he exercises or carries on the trade of a horsedealer, state at what place or places, and the number of horses and mules kept by him otherwise than for sale:

And also such further particulars as the said Commissioners may, by the form of declaration, require to be therein stated.

And if a licence is unnecessary in respect of any of the above particulars under the provisions and regulations of this Act, the declaration shall contain a further statement showing—

In what respect, and upon what ground, the licence is unnecessary.

And such person shall deliver the declaration so filled up and signed by him, and shall pay the duties to which he shall by such declaration appear to be liable to the person or persons named therein as the person or persons appointed to receive such declara-

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tion and duties respectively, before the expiration of the month of January in each year, or before the expiration of twenty-one days from the day of his commencing to employ any servant, or to keep or use any carriage, horse, or mule, or to wear or use any armorial bearings, or to exercise or carry on the trade of a horsedealer.

Additional declaration to be made, and further duties paid when required.

23. Whenever any person who shall have delivered a declaration under the preceding section shall become liable to further duties by reason of his employing a greater number of male servants, or keeping a greater number of carriages, horses, or mules, than he shall have returned in such declaration, or by reason of any change in the character of any carriage kept by him, or in the mode of wearing or using armorial bearings, he shall fill up and sign an additional declaration, specifying, with reference to such liability, the particulars required by the said preceding section, and shall deliver such additional declaration so filled up and signed, and pay such further duties as by such last-mentioned declaration shall appear to be payable by him to the person or persons named therein as the person or persons appointed to receive such declaration and duties respectively, before the expiration of twenty-one days from the day of his becoming so liable as aforesaid: provided that when payment shall be made of further duty by reason of any change in the character of any carriage, or in the mode of wearing or using armorial bearings, the duty already paid in respect of the carriage or armorial bearings shall be allowed and repaid.

Special notice requiring declaration may be served on any person.

24. The said commissioners may direct a special notice to be served upon any person, requiring such person to fill up, sign, and deliver to the officer named in such notice a form of declaration to be left with such notice stating whether such person is liable to the payment of any of the duties imposed by this Act or not, and also the several particulars required by section twenty-two of this Act, so far as the same shall be applicable, and to pay the duties with which he shall appear by such declaration to be chargeable to the person named therein within fourteen days from the date of the service of such special notice.

Penalty for neglect to deliver declaration, or for delivering an untrue declaration.

25. Every person who shall neglect or refuse to deliver any declaration in conformity with the provisions of this Act, and every person who shall deliver a declaration wherein the particulars required by this Act to be therein set forth shall not be fully and truly stated, shall forfeit the penalty of twenty pounds, and that over and above any duties to which he may be liable.

Licences to be granted for duties paid.

26. Any person appointed to grant licences shall grant and deliver to every person who shall pay to him any duties a licence or licences under this Act, in which licence or licences shall be

specified the particulars of the duties paid, the year for which the duties shall be paid, with any other particulars the said commissioners may direct; and no licence shall be granted except upon payment of the full duties imposed by this Act, nor shall any licence granted under this Act be transferred to any person other than the widow of the person to whom such licence shall have been originally granted, or to his executors or administrators, or to his assignees in bankruptcy.

Penalty for not taking out licence.

27. Every person who shall employ any male servant, or keep any carriage, horse, or mule, or wear or use any armorial bearings, or exercise or carry on the trade of a horsedealer, without having a proper licence under this Act, and every person who shall employ a greater number of male servants, or shall keep a greater number of carriages, horses, or mules, than he shall be authorized to employ or keep by any licence or licences granted under this Act, or shall wear or use armorial bearings otherwise than as authorized by any such licence, shall forfeit the penalty of twenty pounds over and above any other penalty to which such person may be liable; provided that such penalty shall not be recoverable where the defendant in any proceeding for the recovery of the same shall prove to the satisfaction of the justices before whom such proceeding shall be depending that he had delivered a declaration, and paid the proper duties, and obtained a proper licence, within the time prescribed by this Act; provided also, that if in any proceeding for recovery of the said penalty any question shall arise as to the number of servants employed, or the number of carriages, horses, or mules kept or used, or the weight of any carriage kept or used, by the defendant, or whether the defendant was entitled to any exemption from licence under the provisions and regulations contained in this Act, the burden of proving the number or weight, or right to exemption, as the case may be, shall lie upon the defendant.

Penalty not recoverable where duties are paid within time prescribed.

Persons who carry on certain trades may enter their premises, and shall then paint their names, &c. thereon.

28. Every person who exercises or carries on the trade of a horsedealer or of a livery stable keeper, or who lets any horse for hire, or who keeps any horse to be used for drawing any public stage or hackney carriage, may, if he shall think fit, deliver to an officer of inland revenue acting in the parish or place in which his premises are situated an entry in writing, signed by such person, containing a description of the premises and of the purpose for which he uses or intends to use them; and every person who shall have delivered any such entry shall cause to be legibly painted upon some conspicuous part of the premises so entered, or upon a board affixed thereto, his

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christian name and surname, with the addition of such other words as shall denote the particular trade or business, or trades or businesses (if more than one), carried on by him; and such person shall also allow any officer of inland revenue at any reasonable time to inspect the entered premises; and if any person who shall have delivered any such entry as aforesaid shall neglect to comply with the provisions of this section, or any of them, he shall forfeit a penalty of twenty pounds.

Livery stable keepers and other persons to keep books of account containing certain particulars.

29. Every livery stable keeper shall from time to time enter in a book an account of every carriage, horse, and mule standing at livery or otherwise on his premises, with the christian name and surname and place of abode of the person to whom such carriage, horse, or mule shall belong. And every person who shall furnish any servant on hire, or let any carriage, horse, or mule for hire to be kept away from his premises, shall from time to time enter in a book an account of every such servant, carriage, horse, or mule, with the name of such servant, the number of wheels of such carriage, and the name and address of the person hiring such servant, carriage, horse, or mule; and all such books shall at all reasonable times in the day time be open to the inspection of any officer of inland revenue, who shall have power to make any extract therefrom; and any person who shall neglect or refuse to do any act or thing required to be done by this section, or who shall prevent or obstruct any officer of inland revenue in the exercise of any duty or power imposed upon or vested in him by this section shall forfeit the penalty of twenty pounds.

Recovery of duties.

30. If any person who shall have delivered any declaration under this Act shall not within the time prescribed in that behalf have paid the duties appearing by such declaration to be payable by him, the officer of inland revenue acting in the parish or place wherein he shall reside or shall carry on business shall serve such person with a notice, requiring him, within seven days from the date thereof, to pay the duties according to such declaration; and upon neglect or refusal to pay such duties it shall be lawful for the collector, or person acting as collector, of inland revenue, within whose collection the parish or place in which such person shall reside or carry on business shall be situated, upon receiving from the said officer a certificate of such neglect or refusal, to issue his warrant to any officer of inland revenue to distrain such person by his goods and chattels; and such warrant shall have the same force and effect as the levy warrant referred to in the Excise Act of the seventh and eighth years of King George the Fourth, chapter fifty-three, section eighty-

nine, and the distress so taken shall be kept for the space of four days at the costs and charges of the person so distrained; and if the said person shall not pay the duties, together with the costs and charges within the said four days, then the distress shall be sold and the proceeds of sale shall be applied in satisfaction of the duties and the costs and charges of taking, keeping, and selling the said distress, and the surplus (if any) shall be handed over to the person distrained; and where for the purpose of distraining it shall be necessary to break open the door of any house the officer shall distrain in the presence of a police or other constable; and where no sufficient distress can or may be found, then and in every such case any two of the said commissioners are hereby authorized by warrant under their hands to commit the defaulter to the common gaol or house of correction for the place where such defaulter shall be arrested, there to be kept until payment shall be made or he shall be released by order of the said commissioners; and any warrant of distress or commitment issued by virtue of this Act may be in the form given in schedule (F.) to this Act, and may be executed in any part of the United Kingdom.

Assignee to pay duties owing by bankrupt.

31. When any person against whom a warrant of distress shall have been issued as directed in the preceding section shall be or shall have become bankrupt, so that a levy upon his goods and chattels cannot be made, the assignee, or other person in whom the estate of the said bankrupt shall be vested by operation of law, shall, out of any moneys that may be in or come to his hands in respect of the bankrupt's estate, pay to the said commissioners, for the use of Her Majesty, the amount of duties for which the said warrant of distress shall have been issued.

What shall be service of notice and summons.

32. Every notice to be served under the provisions of this Act, and every summons upon any information for recovery of a penalty imposed by this Act, may be served personally or left at the usual or last known place of abode of the person to be served.

Licences to be produced when required. Penalty.

33. If any person who shall have taken out a licence or licences under this Act shall not produce and deliver such licence or licences to be examined and read by any officer of inland revenue within a reasonable time after such officer shall request the production of the same, he shall forfeit the penalty of five pounds.

Commissioners to repay one fourth part of the amount paid for post horse licences.

34. The said Commissioners shall, on or after the first day of January one thousand eight hundred and seventy, repay to any person who shall have taken out a licence to let horses for hire in Great Britain expiring on the fifth day of April one thousand eight hundred and seventy a sum of money equal to one

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fourth part of the annual amount payable in respect of such licence.

Stage carriage licences expiring on first Sunday in November 1869 to continue in force until 31st December following.

35. Whereas certain licences to keep, use, and employ stage carriages will, under the laws now in force, expire on the first Sunday in the month of November one thousand eight hundred and sixty-nine: Be it enacted, that all such licences shall continue in force until the thirty-first day of December then next following; and the holders of such licences shall respectively be liable to and chargeable with the payment of the same rate and amount of duties as are chargeable upon them according to the terms of such licences until and inclusive of the said thirty-first day of December.

Provision as to duty to be paid on hackney carriages in the last week of the year.

36. Whereas the duty in respect of hackney carriages licensed within the metropolitan police district is a weekly duty and imposed by the week, including and ending on a Sunday, and the said duty is by this Act to cease on Saturday the first day of January one thousand eight hundred and seventy: Be it enacted, that the duty payable in respect of every such hackney carriage for the week commencing on Monday the twenty-seventh day of December next shall be the sum of five shillings.

Provision for payment of duty on carriages let for hire under existing contracts.

37. In the case of any contract made before the passing of this Act for the hire of any carriage for a period of a year or upwards, it shall be lawful for the person letting such carriage and he is hereby empowered to add the amount of duty paid by him from time to time under the provisions of this Act in respect of such carriage to the sum agreed to be paid for the hire thereof under any such contract, and to recover such duty from the hirer of such carriage.

Provision as to certain shepherds' dogs with reference to 30 Vict. c. 5.

38. In the case of a person following the calling and occupation of a shepherd, and keeping a dog solely for the purpose or in the exercise of such calling and occupation, the hirer or employer of the shepherd shall, so far as respects the liability to the duty imposed by the Act of the thirtieth Victoria, chapter five, be deemed to be the person keeping such dog: Provided always, that the licence for any such dog shall be granted in the name of the shepherd, who shall after the granting thereof be deemed to be the person licensed to keep the dog within the meaning of the said Act.

Repeal of enactments in schedule (E.)

39. The several Acts and parts of Acts specified in schedule (E.) to this Act are hereby repealed, save as mentioned in the sixteenth and seventeenth sections of this Act.

SCHEDULE (A.)

Containing the Duties of Customs granted by this Act.

Continuation of duty on tea.

The duties of customs now charged on tea shall continue to be levied and charged,—

On and after the first day of August one thousand eight hundred and sixty-nine until the first day of August one thousand eight hundred and seventy, on the importation thereof into Great Britain and Ireland, that is to say,

Tea - - - - - the lb. 6*d.*

Alteration of duties on beer, &c.

In lieu of the duties of customs now chargeable on beer and ale as denominated in the tariff, on importation into Great Britain and Ireland, the following duties shall on and after the first day of June one thousand eight hundred and sixty-nine, be charged, that is to say:

	£	*s.*	*d.*
Beer and ale, namely,			
Mum, the barrel of thirty-six gallons - -	1	1	0
Spruce, the worts of which were, before fermentation, of a specific gravity not exceeding one thousand one hundred and ninety degrees, the barrel of thirty-six gallons - - - -	1	1	0
Exceeding one thousand one hundred and ninety degrees, the barrel of thirty-six gallons - -	1	4	0
Of other sorts, viz.,			
Beer, the worts of which were, before fermentation, of a specific gravity not exceeding one thousand and sixty-five degrees, the barrel of thirty-six gallons	0	8	0
Exceeding one thousand and sixty-five degrees, and not exceeding one thousand and ninety degrees, the barrel of thirty-six gallons - - - -	0	11	0
Exceeding one thousand and ninety degrees, the barrel of thirty-six gallons - - -	0	16	0

And in charging the above rates of duty upon the importation of beer, the specific gravity of the worts from which the same was made shall be ascertained and determined in the manner prescribed by the sixteenth section of the Act of the nineteenth and twentieth Victoria, chapter thirty-four, for ascertaining and determining the rates of drawback on the exportation of beer.

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SCHEDULE (B.)

CONTAINING THE DUTIES OF INCOME TAX GRANTED BY THIS ACT.

For one year commencing on the sixth day of April one thousand eight hundred and sixty-nine, for and in respect of all property, profits, and gains mentioned or described as chargeable in the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, the following duties shall be charged; (that is to say,)

For every twenty shillings of the annual value or amount of all such property, profits, and gains (except those chargeable under schedule (B.) of the said Act) the duty of fivepence:

And for and in respect of the occupation of lands, tenements, hereditaments, and heritages chargeable under schedule (B.) of the said Act, for every twenty shillings of the annual value thereof,

In England the duty of twopence halfpenny;

And in Scotland and Ireland respectively, the duty of one penny three farthings:

Subject to the provisions contained in section three of the Act twenty-sixth Victoria, chapter twenty-two, for the exemption of persons whose whole income from every source is under one hundred pounds a year, and relief of those whose income is under two hundred pounds a year.

SCHEDULE (C.)

CONTAINING the ENACTMENTS in relation to FIRE INSURANCE repealed by this Act.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
22 Geo. 3. c. 48. -	An Act for charging a duty on persons whose property shall be insured against loss by fire.	The whole Act.
26 Geo. 3. c. 82. -	An Act for the more effectually carrying into execution the laws relating to the duties on stamped vellum, &c.	Section 9.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
50 Geo. 3. c. 35. -	An Act for altering the mode of collecting the duty on insurances against loss by fire upon property in His Majesty's islands and possessions in the West Indies, &c.	Sections from 1 to 10, both inclusive.
55 Geo. 3. c. 101. -	An Act to regulate the collection of stamp duties on matters in respect of which licences may be granted by the commissioners of stamps in Ireland.	Sections from 14 to 27, both inclusive.
55 Geo. 3. c. 184. -	An Act for repealing the stamp duties on deeds, &c.	Sections from 32 to 36, both inclusive.
9 Geo. 4. c. 13. -	An Act for further regulating the payment of the duties under the management of the commissioners of stamps on insurances from loss or damage by fire.	The whole Act.
3 & 4 Will. 4. c. 23. -	An Act to reduce the stamp duties on advertisements, &c.	Section 6.
5 & 6 Vict. c. 79. -	An Act to repeal the duties payable on stage carriages, &c.	Section 20.
13 & 14 Vict. c. 97. -	An Act to repeal certain stamp duties, &c. -	Section 19.
19 Vict. c. 22. -	An Act to amend the laws relating to the duties on fire insurances.	So far as it relates to the duty on fire insurances repealed by this Act.
27 Vict. c. 18.	An Act to grant certain duties of customs and inland revenue.	Sections 9 and 10.

SCHEDULE (D.)

CONTAINING the ENACTMENTS in relation to LICENCES to sell Coffee, Tea, Cocoa Nuts, Chocolate, and Pepper, repealed by this Act.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
10 Geo. 1. c. 10.	An Act for repealing certain duties therein mentioned payable upon coffee, tea, &c.	Sections 9, 10, 14, and 41.
59 Geo. 3. c. 53. -	An Act for granting to His Majesty certain additional duties of excise on tea, coffee, &c.	The whole Act.
24 & 25 Vict. c. 21. -	An Act for granting to Her Majesty certain duties of excise and stamps.	Section 8.
27 Vict. c. 18. - -	An Act to grant certain duties of customs and inland revenue.	Sections 6 and 7, and so much of schedule B. as relates to licences to sell tea.

SCHEDULE (E.)

CONTAINING the ENACTMENTS in relation to ASSESSED TAXES and EXCISE DUTIES repealed by this Act.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
50 Geo. 3. c. 104. -	An Act for altering the amount of certain duties of assessed taxes, &c. &c.	The whole Act.
51 Geo. 3. c. 72. -	An Act for granting exemptions in certain cases from the payment of the duties charged in respect of servants, &c. &c.	The whole Act.
52 Geo. 3. c. 93. -	An Act for granting to His Majesty certain new and additional duties of assessed taxes, &c.	The whole Act.
54 Geo. 3. c. 141. -	An Act to alter so much of an Act made in the fifty-second year of His present Majesty as relates to the duties payable in respect of killing game.	The whole Act.
55 Geo. 3. c. 19. -	An Act to grant certain duties of excise, &c. &c.	So much of the schedule (A.) as relates to a duty on "any licence " to any person to let " to hire any horse for " the purpose of tra- " velling post by the " mile or from stage " to stage."
56 Geo. 3. c. 66. -	An Act for reducing the duties payable on horses used for the purposes therein mentioned for two years, &c.	The whole Act.
58 Geo. 3. c. 16. -	An Act to continue until the fifth day of April one thousand eight hundred and nineteen and amend an Act of the fifty-sixth year of His present Majesty for reducing the duties payable on horses used for the purposes therein mentioned.	The whole Act.
58 Geo. 3. c. 17. -	An Act for charging certain duties on four-wheeled carriages constructed and drawn in the manner therein described.	The whole Act.
59 Geo. 3. c. 13. -	An Act to continue two Acts of the fifty-sixth and fifty-eighth years of His present Majesty for reducing the duties payable on horses used for the purposes therein mentioned, &c. &c.	The whole Act.
59 Geo. 3. c. 51. -	An Act to relieve persons compounding for their assessed taxes from an annual assessment for the term of three years.	The whole Act.
59 Geo. 3. c. 118. -	An Act to give relief in certain cases of assessments of taxes in Great Britain, &c. &c.	The whole Act.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
1 Geo. 4. c. 73. -	An Act to extend the period allowed to persons compounding for their assessed taxes, &c.	The whole Act.
1 & 2 Geo. 4. c. 20. -	An Act to continue until the fifth day of April one thousand eight hundred and twenty-three several Acts of His late Majesty for reducing the duties payable on horses used for the purposes therein mentioned.	The whole Act.
1 & 2 Geo. 4. c. 110. -	An Act for repealing the duties imposed on husbandry horses, &c. &c.	The whole Act.
1 & 2 Geo. 4. c. 113. -	An Act to continue several Acts for the relief of persons compounding for assessed taxes, &c. &c.	The whole Act, except sections 34 and 35.
3 Geo. 4. c. 50. -	An Act to extend the period allowed to persons compounding for their assessed taxes, &c.	The whole Act.
4 Geo. 4. c. 45. -	An Act for allowing persons to compound for their assessed taxes, &c. &c.	The whole Act.
5 Geo. 4. c. 44. -	An Act for allowing persons to compound for their assessed taxes, &c.	The whole Act, except section 4.
6 Geo. 4. c. 7. - -	An Act for the further repeal of certain duties of assessed taxes, &c.	The whole Act, except sections 2, 3, 6, 7, and 11.
7 Geo. 4. c. 22. -	An Act to enable persons to continue their compositions for assessed taxes, &c. &c.	The whole Act.
10 Geo. 4. c. 21. -	An Act to continue compositions for the assessed taxes for a further term of one year.	The whole Act.
1 Will. 4. c. 35. -	An Act to continue compositions for assessed taxes for a further term of one year, &c.	The whole Act.
1 & 2 Will. 4. c. 7. -	An Act to continue compositions for assessed taxes until the fifth day of April one thousand eight hundred and thirty-three, and to grant relief in certain cases.	The whole Act.
1 & 2 Will. 4. c. 22. -	An Act to amend the laws relating to hackney carriages, &c. &c.	Sections 2 and 3, 5 to 17 both inclusive, 19 to 25 both inclusive, 30 to 33 both inclusive, 49, 58, and 61. The whole of schedules (A.), (B.), (C.), and form No. 1. in schedule D.
2 & 3 Will. 4. c. 82. -	An Act to reduce the duties now payable in certain cases on carriages with less than four wheels.	The whole Act.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
2 & 3 Will. 4. c. 113. -	An Act to continue until the fifth day of April one thousand eight hundred and thirty-four compositions for the assessed taxes, &c.	The whole Act, except section 3.
2 & 3 Will. 4. c. 120.	An Act to repeal the duties under the management of the Commissioners of stamps on stage carriages and on horses let for hire in Great Britain, and to grant other duties in lieu thereof, &c.	Sections 2 to 5 both inclusive, 8 to 34 both inclusive, 50 to 100 both inclusive, the whole of schedule (A.), and forms Nos. 1, 2, 3, 4, and 5 in schedule (B.)
3 & 4 Will. 4. c. 34. -	An Act to continue until the fifth day of April one thousand eight hundred and thirty-five compositions for the assessed taxes.	The whole Act.
3 & 4 Will. 4. c. 39. -	An Act to reduce certain of the duties on dwelling houses, and to repeal other duties of assessed taxes.	The whole Act.
4 & 5 Will. 4. c. 54. -	An Act to continue for five years from the fifth day of April one thousand eight hundred and thirty-five and to amend the Acts for authorizing a composition for assessed taxes.	The whole Act.
4 & 5 Will. 4. c. 73. -	An Act to grant relief from the duties of assessed taxes in certain cases.	The whole Act, except section 2.
5 & 6 Will. 4. c. 64. -	An Act to alter certain duties of stamps and assessed taxes, &c.	The whole Act, except sections 1 to 7 both inclusive, and sections 10 to 13 both inclusive.
6 & 7 Will. 4. c. 45. -	An Act to transfer the collection and management of the duties in Great Britain on horses let for hire, &c. from the Commissioners of Stamps and Taxes to the Commissioners of Excise.	The whole Act.
6 & 7 Will. 4. c. 65. -	An Act for granting relief from the duties of assessed taxes, &c. &c.	The whole Act, except sections 9 to 12 both inclusive.
2 & 3 Vict. c. 35. -	An Act to contiuue for one year compositions for assessed taxes, &c. &c.	The whole Act.
2 & 3 Vict. c. 66. -	An Act to reduce certain of the duties now payable on stage carriages.	The whole Act.
3 & 4 Vict. c. 38. -	An Act to continue compositions for assessed taxes until the fifth day of April one thousand eight hundred and forty-two.	The whole Act.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
4 & 5 Vict. c. 26. -	An Act to continue compositions for assessed taxes until the fifth day of April one thousand eight hundred and forty-three.	The whole Act.
5 & 6 Vict. c. 79. -	An Act to repeal the duties payable on stage carriages, and on passengers conveyed upon railways, &c. &c.	Sections 8 to 12, both inclusive, and so much of the schedule as relates to the duties on stage carriages and passengers conveyed upon railways.
6 & 7 Vict. c. 86. -	An Act for regulating hackney and stage carriages in and near London.	Section 26.
8 & 9 Vict. c. 36. -	An Act to continue for five years and to amend the Acts for authorizing a composition for assessed taxes.	The whole Act.
13 & 14 Vict. c. 96. -	An Act to continue and amend the Acts for authorizing a composition for assessed taxes.	The whole Act.
14 & 15 Vict. c. 33. -	An Act to enlarge the period allowed for compounding for assessed taxes.	The whole Act.
16 & 17 Vict. c. 88. -	An Act to repeal the duties payable in respect of horses let for hire, and to grant new duties on licences to let horses for hire.	The whole Act.
16 & 17 Vict. c. 90. -	An Act to repeal certain duties of assessed taxes, and to grant other duties of the same description, &c.	The whole Act, except section 8.
16 & 17 Vict. c. 127. -	An Act to reduce the duties payable in respect of hackney carriages used in the metropolis, &c. &c.	The whole Act, except sections 13 to 17, both inclusive.
17 Vict. c. 1. - -	An Act to explain and amend an Act of the last session relating to the duties of assessed taxes, &c.	The whole Act, except section 5.
18 & 19 Vict. c. 78. -	An Act to reduce certain duties payable on stage carriages, &c.	Sections 1, 2, and 3.
23 & 24 Vict. c. 113. -	An Act to grant duties of excise on chicory, &c. &c.	Section 38.
26 & 27 Vict. c. 33. -	An Act for granting to Her Majesty certain duties of inland revenue, and to amend the laws relating to the inland revenue.	Sections 6 to 12, both inclusive.
29 Vict. c. 36. - -	An Act to grant, alter, and repeal certain duties of customs and inland revenue, &c.	The whole of schedule (B.)
29 & 30 Vict. c. 64. -	An Act to amend the laws relating to the inland revenue.	Section 10.

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SCHEDULE (F.)

A Schedule of Forms.

Form of Levy Warrant for Recovery of Duties.

Collection of inland revenue. } To and officers of inland revenue, or either of them.

Whereas it has been certified to me that *A.B.* of has made default in payment of the sum of pounds shillings and pence, being the amount due and owing from the said *A.B.* in respect of certain duties of excise imposed by the Act [*insert number of this Act*]. Now I, the undersigned, being the collector of inland revenue for the collection mentioned in the margin (within which collection the said *A.B.* resides or carries on business), do, by this warrant under my hand, in Her Majesty's name, authorize and empower you, the above-named officers, or either of you, to distrain the said *A.B.* by his goods and chattels, wherever the same may be found in the United Kingdom, and to levy thereon the said sum so due and owing, together with all reasonable charges and expenses attending such levy; and if the said sum, with the charges and expenses, shall not be paid within the space of four days next after the day of making such levy, then to sell and dispose of so much thereof as shall be sufficient to levy the said sum, together with the reasonable charges and expenses attending the taking, keeping, and selling of such goods and chattels; and if, after deducting the said sum, charges, and expenses, any surplus shall remain, then to return the same to the person distrained.

Given under my hand at in the county of this day of in the year of our Lord one thousand eight hundred and

Collector of inland revenue.

To be indorsed upon back of Levy Warrant.

The return of , being one of the officers of inland revenue to whom the within warrant is directed.

I hereby certify to the Commissioners of Inland Revenue that I cannot find any goods or chattels of the within-named *A.B.*

whereon the within-mentioned duties can be levied [*or* that I have seized and sold divers goods and chattels, and have levied the sum of pounds shillings and pence, and that the charges and expenses attending the taking, keeping, and selling such goods and chattels amounted to pounds shillings and pence, leaving the sum of pounds shillings and pence due and owing to Her Majesty]. A.D. 1869.

Dated the day of one thousand eight hundred and .

Officer of inland revenue.

Form of a Warrant of Commitment for Want of a sufficient Distress.

To *C.D.* and *E.F.*, officers of inland revenue or to either of them, and to the keeper of the common gaol or house of correction for the place where the person herein-after directed to be apprehended shall be found.

Whereas a certain levy warrant was, on the day of 18 , issued by the collector of inland revenue for the collection to certain officers of inland revenue for the recovery of the sum of pounds shillings and pence, being the amount of certain duties of excise imposed by the Act [*insert number of this Act*], and due and owing from one *A.B.*: And whereas it appears by a return made by one of the said officers upon the back of the said levy warrant that no sufficient distress of the goods and chattels of the said *A.B.* can be found whereon to levy the said sum, with the costs and charges referred to in the said warrant: And whereas it appears that the said sum, costs, and charges amount together to pounds shillings and pence, whereof has been recovered.

Now we, the undersigned, being two of the Commissioners of Inland Revenue, do, by virtue of the power given to us by the said Act, authorize and empower you the said *C.D.* and *E.F.*, or either of you, to apprehend the said *A.B.* wherever he shall be in the United Kingdom, and him safely to convey to the common gaol or house of correction for the place where the said *A.B.* shall be apprehended, and there to deliver him to the keeper of such gaol or house of correction together with this warrant; and we

A.D. 1869. do hereby command you the said keeper to receive the said *A.B.* into your custody in the said gaol or house of correction, and him therein safely to keep until he shall pay the said sum of pounds shillings and pence, or until he shall be ordered by the Commissioners of Inland Revenue to be discharged.

Given under our hands at the Inland Revenue Office at Somerset House, in the city of Westminster, this day of one thousand eight hundred and

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