INSTRUCTIONS
FOR
COLLECTING THE DUTIES
ON
POST HORSES,
AND OTHER
HORSES LET FOR HIRE,
IN
GREAT BRITAIN.

LONDON:
PRINTED FOR THE HONORABLE COMMISSIONERS
OF INLAND REVENUE,
BY J. HARTNELL & CO., RED LION COURT, FLEET STREET.

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Seligman
1850E
G497

DUTIES, 2 & 3 WILL. IV. Cap. 120.

SCHEDULE (A.)

	£	s.	d.
For and in respect of every Licence to be taken out Yearly by every Person who shall let any Horse for Hire in Great Britain	0	7	6
No. 1.—And for and in respect of every Horse let for Hire by the Mile, at the usual rate charged for Horses travelling Post, at the place at which such Horse shall be let for Hire; (that is to say), for every Mile such Horse shall be hired or used to travel or go	0	0	1½
No. 2.—And for and in respect of every Horse let for Hire to go no greater Distance than Eight Miles from the place of letting	One Fifth Part of the Sum charged for such Letting; or in lieu thereof, at the option of the Person letting the Horse, 0 1 9		
No. 3.—And for and in respect of every Horse let for Hire to go no greater dis- tance than Eight Miles from the place of letting, where such Horse shall not bring back any Person, and shall not deviate from the usual Line of Road between the place of letting, and the place to which such Horse shall be hired to travel or go	0	1	0

No. 4.—And for and in respect of every Horse let for Hire, or used for any period of time less than Twenty-Eight successive Days, or in any other manner than as aforesaid

And also for and in respect of every Horse let for Hire for Twenty-Eight successive Days, or for any longer period of time, where any such Horse shall be returned in a less period of time than Twenty-Eight successive Days, and shall not be exchanged for another Horse in continuation of the same Hiring

One Fifth Part of the Sum charged or received, or agreed to be received, on every such Letting for Hire or using.

No. 5.—Or in lieu of such last-mentioned One Fifth part of such Sum, (at the option of the Person letting the Horse), the following Duties for every Day such Horse shall be let for Hire or used; or shall (by virtue of any such Letting) have been under the direction of the Person to whom the same shall be hired; (that is to say,)

For every Day not exceeding Three Days	0	2	6
And for every Day exceeding Three Days, and not exceeding Thirteen Days	0	1	9
And for every Day exceeding Thirteen Days, and less than Twenty-Eight Days	0	1	3

No. 6.—For missing Tickets; for every Horse mentioned thereon 0 1 0

Section 71.

HEADS OF CHARGE.

No. 1.—The Duty of $1\frac{1}{2}d.$ per horse, per mile, is chargeable upon all regular posting-work; that is, where the letting for hire is by the mile at the usual rate of travelling post, computed on the stage or distance which the horses are used to travel or go from the licensed premises of the Postmaster—the Traveller being conveyed in such cases only one way of the journey, that is, either *from* or *to* the Postmaster's licensed premises to or from the further end of the stage, and the horses returning or going the other way of the journey without conveying any Traveller. It is obvious that in such cases the rate of duty is chargeable on one half of the whole number of miles which the horses travel from the Postmaster's licensed premises, out and home, the hirer being conveyed and paying the usual rate of posting only for the same distance; and, therefore, whenever these circumstance occur in any case, although the Traveller may be taken up and set down at other places than the Postmaster's licensed premises, yet no objection should be made to the Postmaster entering such hiring and the Duty thereon as under the first head of charge.

The following will, it is presumed, sufficiently illustrate these Instructions under the First Head of Charge:—

Suppose the Postmaster's licensed premises at A, distant from B 12 miles, and a pair of horses hired at the usual rate, say $1s. 6d.$ per mile, to convey a Traveller from A to B, and there to leave him:—in this case the horses will travel out and home 24 miles, but the Traveller will be conveyed and the hire paid on only half that distance, viz., 12 miles; the hire in such case will be $18s.$, and the Duty at $1\frac{1}{2}d.$ per horse per mile will be $3s.$ The same

result will follow if the hiring be to take up the Traveller at B and convey him to A on the same terms; and generally in any case where the number of miles travelled with the hirer is equal to the number travelled without him, the entry is to be made under the First Head.

But whenever the miles travelled without the hirer exceed the miles travelled with him, the hiring must be entered as a *job* and charged under one of the other Heads of Duty.

No. 2.—This Head of Duty includes all hirings, whether by the mile or otherwise (except hirings by *Time*), to go to a specified place or places, not further than 8 miles from the Postmaster's licensed premises, whether any person is or is not brought back, and whether the direct line of road is or is not deviated from within such prescribed distance.

No. 3.—Under this Head are included only hirings to a *specified place*, at no greater distance than 8 miles from the Postmaster's licensed premises, where no person is brought back, and the direct line of road between the place of letting, (which by sec. 54 is in all cases to be deemed to be the Postmaster's licensed premises), and the place to which the horse is hired to go is not deviated from. Horses drawing Hearses or Mourning Coaches within the distance of 8 miles from the place of letting are, from the mode of their employment, obviously chargeable under No. 2 Head of Charge, and not under No. 3.

It may here be observed, that where any letting for hire of horses to be used within the distance of 8 miles falls equally under the 1st, 2nd, and 3rd Heads of Charge, or any two of them, (as may frequently be the case), the Postmaster has the option of electing under which head of charge, applicable to the case, he will rate the same and pay the Duty thereon.

Nos. 4 & 5.—These Heads of Charge include Funeral Jobs at a distance exceeding 8 miles from the Postmasters' licensed premises; all hirings by *Time* for any period less than Twenty-eight days, whether the distance travelled be long or short; all hirings not coming under any preceding Head of Charge, and hirings for Twenty-eight days or more, when the Horse is returned before the expiration of Twenty-eight days.

N.B.—In every case in which a Carriage is used with a horse or horses, the amount to be inserted as the sum charged for the hire, is the full sum charged or paid for the hire of both Carriage and Horses, whether they were hired together or separately; and no deduction must be made or allowed on pretence of expenses for Post-boys, or Drivers, or otherwise. In calculating the Duty in such case, the fractional part of a penny is to be disregarded.

No. 6.—The Charge under this Head is 1s. for every horse mentioned in any Ticket supplied to the Postmaster which he may be unable satisfactorily to account for, on the Tickets in his possession being balanced by the Officer. (Sec. 71.)

The Duties on Horses let for hire attach and are payable upon every Horse let for hire, or used either as a Saddle Horse, or for drawing any Carriage or Vehicle conveying any person, or for drawing any Mourning Coach or Hearse, subject to certain exemptions hereinafter mentioned.

Every person letting any horse for hire is chargeable with the duty, whether he receive such duty or not. (Sec. 82.)

EXEMPTIONS.

Horses used in drawing any Public Stage Carriage duly licensed (s. 53); Horses used in drawing Hackney Carriages in London (s. 53), or within the distance of 10 miles from the General Post Office; and in Country Towns (s. 84) within the distance of 5 miles from the Post Office of such towns respectively.

Horses let for Yeomanry Corps, on the production of a Certificate from the Commanding Officer or Adjutant.

Horses employed in forwarding Public Expresses on the exclusive service of the Government.

Horses used *exclusively* in conveying the Mail.

Horses used in drawing any carriage kept or usually employed for the conveyance of Fish. (S. 53.)

Horses let for hire by time for Twenty-eight successive days or more in one hiring, and not returned within Twenty-eight days; or, if returned within that period, exchanged for others in completion of the original hiring. These lettings must, however, be duly entered in the Postmasters' Weekly Accounts, and proper tickets issued with the names and residences of the hirers inserted therein.

Mules are exempt from these duties; but, if used in drawing Stage Carriages the Stage Carriage Duty attaches.

LICENCES.

Collectors and Supervisors must take care that in every Licence granted to any Postmaster, the Inn, House, or Place be truly described, as well as the name of the City, Town or Village, and County.

Supervisors and Officers must see that every Postmaster in their respective stations be duly licensed, and the Licence renewed immediately after the 31st of January in each year (s. 55); and if he let horses at more than one set of premises, that he take out a separate Licence for each place (s. 58); also, that proper Sign Boards be put up in terms of the Act (s. 59). And they must be prepared to give evidence of the fact if called upon to do so.

Postmasters' Licences cannot be transferred. On the Death, Bankruptcy, or Insolvency of a Licensed Postmaster, it will be lawful for his Executor, Administrator, Assignee, or Trustee, or for any other person succeeding to, or taking possession of, the premises to carry on the business, provided a New Licence be taken out within Thirty days after such Death, Bankruptcy, or Insolvency. Such person will be subject to the same Regulations and Duties as his predecessor was subject and liable to. (Sec. 56.)

The particulars of every Licence are to be inserted in the respective Licence Registers, in each Station, and in the front of the Survey Books, agreeably to the following Form:—

Progressive Number	Name	Place of Business	Pages		Date of Licence	Expiration of Licence	When		Licence Duty	
			* Round	* Round			New	Left off	* Round 185	* Round 185

The number of Postmasters must be inserted in the Scheme of the Station in the same manner as other

Before delivering any Tickets to a Postmaster, the Officer must write the Postmaster's name on each ticket, and also the name of the Division or Ride, and that of his own residence, or proper place of address, and sign his initials thereto. He must also endeavour to obtain a receipt in his Survey Book, or otherwise, from each Postmaster, or some responsible person on his behalf, for the number of tickets so delivered, and keep an account thereof for each Postmaster in the Survey Book, agreeably to the following Form:—

A. B. Postmaster's Account of Tickets _____, Round, 18 ____.

Number of Tickets Delivered								Duty on Deficiency			Signature of the Postmaster or his Servant, acknowledging receipt of Tickets
Date when		By the Mile			Otherwise than by the Mile						
Delivered	Balanced	Horses			Horses						
		1	2	4	1	2	4	£	s.	d.	
Transferred from Old Bk. }	1850 Jan. 5 ..	20	30	30	40	20	30				A. B.
Jan. 16, 1850 ..	"	..	16	..	..	16	16				
" 25 " ..	"	12	..	..	12	..	..				
Total	"	32	46	30	52	36	40				
Issued as per } Weekly Acc. }	"	20	30	20	30	16	30				
Balance	"	12	16	10	22	20	16				
On hand ..	{ Feb. 2 } { m. p. 9 }	12	15	10	21	20	16				
Deficiency ..	"	..	1	..	1	..	..	..	3	0	
Brought down..	Feb. 2 ..	12	15	10	21	20	16				
February 18 ...	"	..	20	30	..	..	30				{ C. Dowse, for A. B.

N.B.—*This Account is to be kept in such cases only as the Board shall give special directions in, which will be done in cases of fraud or gross irregularities.*

When the Board have directed the Tickets in the possession of any Postmaster to be taken account of and balanced in the above manner, it must be done at the

close of each Round, or oftener if necessary; and for every ticket not satisfactorily accounted for, a charge must be made of 1s. for each Horse specified therein. (Sec. 71.)

The sums thus charged must be brought to account with the other Duties for the Round, and the words "*Balanced Tickets*" are to be written under the last entry in the Weekly Account, with the date and minute of the inspection.

The Tickets and the Entries in the Weekly Accounts should correspond; and the Postmaster must be informed that a Ticket properly filled up should be delivered for every letting, whether the Horse have to pass a Toll-gate or not. If a wrong Ticket be inadvertently issued, the hiring should nevertheless be entered according to its true nature, and the discrepancy explained by the Postmaster in the Weekly Account. The account of tickets, if kept against him, may also be corrected. If a Horse be used by a Postmaster for his private purposes, or no charge direct or indirect be made in respect thereof, a ticket is not required, as no Duty attaches for the use of the Horse under such circumstances; but the Postmaster is thereby rendered liable to be charged in the following year with Assessed Taxes for such Horse; and the fact of any horse being so used must be reported to the Board, in order that the Postmaster may be charged with such Taxes accordingly.

When a Ticket has been issued for a certain number of miles, and the party hiring has either not gone so far or proceeded further than at first intended, the Postmaster may be allowed to amend the entry, so that the correct Duty for the actual hiring be duly accounted for.

In hirings for more than One day, the hirer's name and residence must be inserted in the Ticket. (Secs. 61 & 62.)

The Officer must supply every Toll-gate Keeper in his station with a Copy of the Instructions issued for his guidance; and with Exchange Tickets, titled with the name of the Toll-gate and County; and explain to him the manner in which they are to be filled up and used; and also how tickets issued by Postmasters should be filled up, in order that he may know whether those left with him be proper or not. That he must not allow any hired Horse to pass unaccompanied by a proper ticket, or Exchange Ticket, without demanding and receiving the 1s. 9d. allowed by law; nor on any account give an Exchange Ticket when he receives 1s. 9d., or when a proper ticket is not delivered to him; nor make, nor suffer to be made, any alteration whatever in tickets received by him; nor deliver them on any pretext to the Postmaster, or to any other person than the proper Officer; nor permit any person except such officer to inspect the same.

The Officer is to keep an account of Exchange Tickets delivered to each Toll-gate Keeper, and from time to time examine his stock for the purpose of preventing or discovering fraud, by Exchange Tickets being given without Original Tickets having been left; recording the particulars of each delivery and examination of such tickets according to the following Form:—

G _____ Toll gate. A. B. _____ Toll-gate Keeper. Account of
Exchange Tickets.

When Delivered	Number		When Examined	Number on Hand.	
	One Day	Days		One Day	Days

All Toll-gates in an Officer's residence, or within one mile thereof, are to be surveyed at least once every day, (Sundays excepted), and Toll-gates in out-walks and country business are to be visited as often as Growing Duty Traders, unless they be in remote places, and the number of tickets received be inconsiderable, when the Collector and Supervisor may allow the visits to be less frequent; taking care, however, that at least one be made in every Fourteen days, and one immediately after the close of each Round. Such indulgence must be entered in the front of the proper Survey-book, and signed by the Collector and Supervisor.

Private Toll-bars, where tickets are not received, need not be surveyed.

On each visit at a Toll-gate, the Officer must inquire whether any hired Horse has passed through unaccompanied by a proper ticket; and if so, he must acquaint his Supervisor, in order that the Board may be informed.

The Officer must take into his possession all the tickets received by the Toll-gate Keeper since the last Survey, and write his name on the back of each ticket, with the day, month, and year when received, and see that the Toll-gate Keeper has endorsed the required particulars thereon. He must enter the date and minute of his visit on the Toll-gate paper, with an account of the number of tickets received, the amount of allowance at one farthing for each Horse specified thereon, and for each such Horse for every day where more than One, and less than Twenty-eight successive days. When tickets have been received, the Officer and Toll-gate Keeper must sign the account for each entry.

All these particulars, (except the signatures), are to be entered in the Survey-book.

Tickets that do not belong to the station in which they

are received must be sent within a week after being taken up, with proper letters of advice, to the respective Officers whose addresses are endorsed thereon.

These letters must immediately be acknowledged, the particulars thereof registered in the Survey-book, and an account of tickets so received entered, agreeably to the annexed precedent:—

Dr.	Account of Post Horse Tickets Issued and Received, &c.										Cr.	
	Received					How disposed of						
Date when	Number of Tickets	From what Station, or what Page, if from Toll-gates, in this	Advice Letters		Date of Acknowledgment Letter	Supervisor's Initials	Date of Advice Letter, and how Letters sent	To Whom, or what Station	Number of Tickets	Acknowledgment Letters		Supervisor's Initials
			Date	No.						Date	No.	
1850	12	Transfer	1850	—	1850	C. D.	1850	{ Westminster, } { 1st Division }	24	1850	1	C. D.
Jan. 11	194	Hoxton, 2nd Division.	Jan. 10	1	Jan. 11	C. D.	Jan. 10, Post	{ London, North } { 3rd Division }	124	Jan. 11	2	C. D.
" 16	188	Kingston Division....	" 17	2	" 16	C. D.	" 10, By } Supervisor }	Kingston Divis.	12	" 20	3	C. D.
—	840	Page 30	—	—	—	C. D.	Jan. 24, Post	Kensington, } { 1st Division }	180	" 25	4	C. D.
—	112	Page 36	—	—	—	C. D.	" 31, De- } ferred per- } sonally.... }	Kilburn Ride ..	4	" 31	5	C. D.
Jan. 25	12	Kilburn Ride	Jan. 24	3	Jan. 25	C. D.	Feb. 1, Post	Supervisor	1358	Feb. 2	—	C. D.
Feb. 7	110	Ditto	Feb. 6	4	Feb. 7	C. D.	—	{ Transferred } { to New Book }	10	—	—	G. D.
" 13	84	Hoxton, 1st Division..	" 12	5	" 13	C. D.	—	Total	1712	—	—	
" 15	54	Ditto 2nd Division....	" 14	6	" 15	C. D.	—					
—	106	Page 32	—	—	—	C. D.	—					
Total	1712			—								

Supervisors must frequently examine the Officers' accounts of Tickets, compare them with the Letters of Advice and Acknowledgment, and see that the accounts are correctly balanced at the end of every Round.

The allowances to Toll-gate Keepers for collecting Tickets are to be paid at such times as may be arranged between them and the Collectors; the claims being previously compared with the original entries in the Toll-gate Keepers' papers, and their correctness certified by the Supervisors. When Tickets are collected at gates more than Two miles from the places at which the sittings are held, the Collectors, after having examined the accounts, may advance the necessary sums to the Supervisors to pay the Toll-gate Keepers, whose receipts are to be taken on the proper Schedules, which receipts must be immediately transmitted to the Collectors.

The Board being empowered to erect Gates and Bars on any public road for the receipt of Tickets; whenever a Collector or Supervisor is of opinion that such a gate or bar is necessary, the case must be represented to the Board. Supervisors must see that all such gates or bars are kept in repair, and the persons employed thereat efficient and attentive in the discharge of their duty.

At the end of every Quarter the Officer must make separate parcels of the Tickets received from each Postmaster, including those received from Postmasters who have discontinued business, and endorse on the outside cover the Collection, District, Division, or Ride, with the Rounds and Year when received, and the words "Tickets with Horses Let for Hire," and deliver them with his old books to the Supervisor, who must write his initials in the proper column in the Officer's Survey Book, as a receipt for the Tickets, and return them to this Office with the Books to which they belong.

The Letters of Advice and Acknowledgment for Tickets sent and received, and the Toll-gate Keepers' papers must be tied up in the usual manner, and returned Quarterly with the Survey Books.

WEEKLY ACCOUNTS; SURVEY ON POST-MASTERS; AND PAYMENT OF DUTIES.

Supervisors must timely supply their Officers with Forms of the Excise Office Weekly Accounts, in order that Postmasters may be duly furnished therewith. Before delivering any outside sheet to a Postmaster, the Officer is to write on the front of it the name of the Collection, District, Division or Ride, the Postmaster's name and place of business, the date of delivery, and his own name. He is also to insert the Postmaster's name and place of business, with the date of delivery thereof on every inside sheet; and especial care must be taken to fill up in due time the notice for the Postmaster to attend and deliver in his accounts and pay the Duties.

Postmasters being required to make the entry in their Excise Office Weekly Accounts of Horses Let for Hire, on the day on which such horses are let, or on the day next immediately following (s.75); Supervisors and Officers are to use their utmost endeavours to keep Postmasters to a strict compliance with the Law in this respect, and to the correct entry of all the particulars applicable to each letting. (S. 74). They must give all necessary instructions to Postmasters for filling up Tickets and entering their lettings, and request them to close their accounts every Saturday night, and commence the account for the ensuing week on another sheet, or to rule off the one in use, if the entries be few or nil, and continue it until filled

up, or removed by the Officer. Care, however, must be taken that a new sheet be timely delivered for every Round, and that the old one, whether there be entries on it or not, be not used beyond the Round for which it was delivered.

Postmasters may be allowed to correct errors inadvertently made in entering the duty, or otherwise, in the Weekly Accounts; but the Officer must not alter any entry himself, nor allow any Postmaster to do so, in any case where the entry is either of a fraudulent or suspicious nature.

Every Postmaster in an Officer's residence must be surveyed at least twice a week, and in the country business at least once a week; but if from the returns, or any other cause, there be reason to suspect that the lettings are not truly entered, or that the duty is evaded, such Postmaster must be visited at uncertain times, and proper means taken for the purpose of preventing or detecting fraud on the Revenue.

Where the business of any Postmaster is inconsiderable, and his premises remote from an Officer's residence, or from any growing duty trader, the Collector and Supervisor may allow such Postmaster to be surveyed at intervals not exceeding once in Fourteen days. Every indulgence of this kind is to be written in the front of the proper Survey-book, and signed by the Collector and Supervisor. In such cases the accounts are to be kept and made up Weekly, each week's duty being recorded separately in the Survey-book.

On every visit the Current Weekly Account must be inspected, and the date and minute, with the Officer's initials, inserted immediately under the last entry therein; and on the first visit after the close of each week the total amount of duty for such preceding week must be posted

into the Survey-book, in the manner shown by the following Form:—

21, West Street,

A. P. Postmaster, _____ Round, 18 ____.

Date of each Visit and Inspection	Week	To what Date, inclusive	Duty			Composition						
						Number of Carriages drawn by		Duty				
			£	s.	d.	2	1	£	s.	d.		
						Horses	Horse					
1850 January 5....	—	1850 Dec. 30 ..	—	—	—	—	—	—	—	—	Transfer	
9 m. p. 10 ...	1	1850 Jan. 6	4	1	4	1	1	”	8	0	C. D.	
13 e. p. 4....	”	”	”	”	”	”	”	”	”	”		
15 m. p. 8 ...	2	13	3	18	0	1	1	”	8	0		
18 m. p. 9 ...	”	”	”	”	”	”	”	”	”	1 0	C. D.	
22 e. p. 5....	3	20	2	2	2	”	2	”	6	0		
* Licence for two horses Composition changed for one horse, Examined, C. D.												
26 m. p. 7 ...	”	”	”	”	”	”	”	”	”	”	C. D.	
29 p. n.	4	27	2	10	1	”	2	”	6	0		
31 e. p. 6....	”	”	”	”	”	”	”	”	”	”		
February,												
2 e. p. 5	5	Feb. 2	4	4	2	”	2	”	6	0		
6 m. p. 8	”	”	”	”	”	”	”	”	”	”		
Totals						—						
Deduct Poundage												
Net Duty												
Missing Tickets.....												
Composition												
1st Round, 18—,—Total												

In lettings by the mile, the entries should be made under the head of “By the Mile,” and in all other cases under that of “By Time,” &c. And whenever the hiring is to a place and back, the words “and back” must be inserted in the proper column.

By Law, the premises specified in the Postmaster’s Licence are deemed to be the place of letting of every horse for hire by him (s. 54), and therefore all lettings must be entered in the Excise Office Weekly Accounts, and the Tickets filled up accordingly, whether the hirer be taken up at his own residence, or at the Postmaster’s licensed premises, or elsewhere.

Upon taking up Postmasters' Weekly Accounts, the Officer must number the entries therein progressively for each round, in Red Ink, in the column headed "No. on the Ticket," and compare such entries with the Tickets which have been taken up, or received by him, and mark on the Tickets the number corresponding to the progressive number in the weekly account, inserting his initials in the proper column of the account opposite to every number compared.

Should any Ticket be discovered for which no entry has been made in the weekly accounts, the matter must be communicated to the Supervisor, and reported by him to the Board: and in such case of omission the Postmaster is not to be allowed to enter the letting without special authority from the Board.

All accounts of duties are to be made up to the Saturday immediately preceding the end of the Round; and should the Round close on that day, it must be included. The several weeks' accounts of duty are to be collected on the last page of the weekly accounts, and brought to a total, from which must be deducted the Postmaster's allowance of Threepence in the Pound to the nearest even fraction. A Voucher is to be made out for the amount according to the following precedent, and transmitted, with the other vouchers for the district, to the principal accountant for the voucher department at the Chief Office:—

POST HORSE DUTY VOUCHER.

— Collection, — District, — Division or Ride, Rounds, 18—, from — to —

Postmasters' Names	Amount of Duty charged on Post Horses			Allowance of Threepence in the Pound to Postmasters			Net Duty on Post Horses			Weekly Composition for Hackney Carriages			Duty on Missing Tickets, at One Shilling for each Horse			Amount of Duty to be Paid		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
A. B.	12	10	0	0	3	11	12	6	10½	7	12	0	1	4	0	21	2	10½
Cf D.	15	10	0	0	3	10½	15	6	7½	4	8	0	1	0	0	20	14	7½
Total ..	28	0	0	0	7	0	27	13	6	12	0	0	2	4	0	41	17	0

The amount of this Voucher is Twenty-seven pounds, thirteen shillings and sixpence, net, for Post-horse duty; Twelve pounds for Composition Duty for Hackney Carriages; and Two pounds four shillings for Missing Tickets. Total, Forty-one Pounds, seventeen shillings and sixpence.

N.B.—*The allowance of Threepence in the pound is not to be made upon either Composition Duties or the sums charged for Missing Tickets.*

The amount of duties for each Round and the compare thereof for the year, are to be inserted in appropriate schemes in the front of the Survey-book in the same manner as for other duties.

Supervisors are to carefully examine every entry in the Postmasters' accounts, and see that the duty is correctly inserted and the charges properly made up. They are to account for the performance of this duty in their diaries.

In reporting any false entry, the Supervisor should send up an exact copy of it, and of the Ticket, if any, stating in what respect it varies from the fact, and what should have been the proper entry and amount of duty. He should also state the day on which the weekly account was delivered to the Postmaster; whether the declaration to the account has been made, and if so, when and before whom. And in all cases of omission, false entry, or fraud, he should state the number and particulars of the offences recorded against the party within the preceding "Five Years," and what was done in each case.

Besides the general notice on the front of the Excise Office Weekly Account, the Officer is to deliver to each Postmaster the usual sitting notice-paper, in the same manner as to other traders.

Every licensed Postmaster is to attend and deliver his Excise Office Weekly Accounts, and pay the duties for

which he is accountable to the Collector, at such place and time as shall be appointed for that purpose by a notice to be given upon the blank form of the weekly account; and in default of delivering such account, the duties may be computed by the Tickets issued; by calculating the rate of duty upon the number of Horses, Miles, or Days, &c., expressed upon such Tickets, without regard to the option of paying one-fifth of the sum charged (s. 77); but before any proceedings are taken in such cases, the Board's directions must be obtained.

At the time of delivering his accounts, the Postmaster is required to make and subscribe, in the presence of the Collector, a declaration of the truth of the accounts delivered. If he refuse to do so, the duty due must be demanded and may be received, and the matter stated to the Board.

If a Postmaster through sickness, or other unavoidable cause, be prevented from attending the Collector, the duty should nevertheless be paid at the proper time and place, and the Supervisor must in such case receive the trader's declaration. The Collector should, however, satisfy himself that the Postmaster is really prevented from attending the sitting from some unavoidable cause; and not allow the Supervisor's time to be occupied in waiting on Postmasters, indiscriminately, to receive their declarations. The Law requires the declaration to be made by the Postmaster himself; therefore it must not be received from any other person on his behalf. The Board will hold Collectors and Supervisors equally responsible for any irregularities hereafter discovered in respect of these declarations.

Immediately after the sitting, the Officer must tie up separately each Postmaster's weekly accounts for the preceding round, whether nil or otherwise. They must be

tied round the middle only, so as to allow the number to be ascertained without untying them. The whole of the Postmasters' accounts for the Division or Ride must then be made into one parcel, and the Collection, District, Division or Ride, Round and Year, and the Postmasters' names inscribed thereon; and forthwith delivered to the Supervisor.

The parcels for the several Divisions or Rides in the district, must be made up into one parcel, and the Collection, District, Round, and Year, and the words "Postmasters' Accounts," endorsed thereon. They are to be transmitted quarterly with the old books, care being taken that the number of weekly accounts, and the Rounds to which they belong, are properly entered in the advice-letter. Should it be necessary at any time to retain the accounts of any Postmaster, the cause of retention must be stated on the parcel as well as in the advice-letter; and on the accounts being subsequently transmitted to the Chief Office, they are to be made into a separate parcel and endorsed accordingly, and the cause of their detention explained in the advice-letter.

Officers will bear in mind, that in future, Postmasters' accounts and Tickets, and letters of advice and acknowledgment, will be subjected to examination with the survey-books in this Office.

ACCOUNTS.

The Collector is to open an account in his Trader's Ledger with each Postmaster in his Collection, and to post to the debit of that account the charge returned to him in the Officer's abstract; and when the Duty is paid, to carry the same to the credit of the Postmaster's account.

He is also to include in his weekly petty accounts all moneys received for Post Horse Duty and Licences; and to carry the transactions of charge and receipt for this duty through his books and accounts in the columns and openings provided for the purpose, and to distinguish the post horse duty and licences in all periodical and other returns directed to be made to the Board, or to any person at the Chief Office.

Supervisors and Officers are to include in the Roundly Arrear lists, all arrears of post horse duty and all uncollected duties in their respective Rides, Divisions, and Districts, as is enjoined to be done with respect to other duties, showing in the case of arrears what steps have been taken for their recovery.

COMPOSITION.

Any Person duly licensed, who shall let any Horse for Hire beyond Five miles from the General Post Office in the City of London, is allowed to pay a Composition Duty in lieu of the Post Horse Duties, for such horses as are employed for one specific purpose; namely, in drawing any carriage kept constantly and regularly plying for hire in the public streets of some city or town, as a Hackney Carriage, where the same shall not be used to go any distance exceeding Five miles from the General Post Office of such city, town, &c., at the following rates, viz.—(S. 84.)—

	£	s.	d.
For all or any Horses used in drawing every Carriage drawn by Two Horses, per Week.....	0	5	0
And for any Horse or Horses used in drawing every Carriage drawn by One Horse, per Week	0	3	0

Should any one be desirous at any time during the currency of his licence to alter the same, in respect to the number of horses or carriages, he may be authorized so to do, but not in the middle of any week; and a special authority for such alteration may be endorsed by the Collector and Supervisor upon the licence.

Every such person must be supplied with a proper notice for payment of Duty, &c., and entry must be made of the amount of composition duty, payable weekly, in the Survey-book in the same manner as regards regular post horse duties. Officers must use all proper means to ascertain the number of horses and carriages thus used in each week, in their respective stations, so as to prevent fraud on the Revenue by persons using a greater number of such carriages and horses than they are licensed for; and they must take every opportunity of ascertaining whether the horses used with hackney carriages have been used contrary to the licence, and if so, whether proper entry has been made for the same in the weekly account.

Supervisors and Officers, especially those in the vicinity of towns, must take notes on observing any such carriage out of its prescribed limits, and communicate the same to the proper Officer or Supervisor, that any omission or evasion of duty may be duly reported to the Board.

The Composition Duty must be charged according to the number of horses authorized by the respective licences, or endorsements thereon; and no alteration is to be made in respect thereof, except for an entire week. It must be observed, that unless the carriage be *regularly* and *constantly* used as a Hackney Carriage, the Post Horse Duty attaches to all the hirings thereof, and that the composition duty does not exempt the party in such cases from the general duty, nor from any of the rules and regulations in respect of horses let for hire.

The practice of placing carriages in front of the inn, or in the yard, and keeping the horses in the stables until wanted, is not a "plying" within the meaning of the Act, and horses and carriages so used are liable to ordinary post horse duty and regulations.

There is no objection to such carriages when they go to any distance within Five Miles, working back to their proper stand; but such carriages cannot legally stand or ply for hire in any town or place other than that expressed in the licence.

PUBLIC RACES, FAIRS, &c.

Whenever any fair, race, or public meeting is about to take place, which is likely to occasion an unusual demand for stage or hired carriages, the proper Collector or Supervisor must enjoin the Officers to use their utmost exertions to secure the Stage Carriage and Post Horse Duties; and make such temporary arrangements as may appear necessary on the occasion.

In order to render the required check prompt and effectual, Collectors on granting any new or Supplementary Licence authorizing any stage carriage to run to any races, fairs, &c., must forthwith transmit by Post to the Supervisor of the district in which such races, &c. are about to take place, the particulars of every such licence, the number of the plates, route, and the number of journeys expressed therein, with any other information which may be considered useful for the protection of the Revenue.

But in every case where the increase of such carriages is expected to be very considerable, or they cannot be effectually checked by the means at the disposal of the Collector or Supervisor, the latter must represent the

matter to the Board, sending the statement to the Collector, who is to add his remarks or suggestions thereon, and forward the same to the Board in sufficient time to allow of proper arrangements being made to meet the emergency.

In every such representation, the arrangements proposed to be made by the Collector and Supervisor, or the necessity or nature of any extraordinary assistance that may be deemed advisable for securing the duties in question, must be distinctly stated. The places or towns from which such carriages are likely to arrive, and the situation of the toll-gates and bars on the roads leading therefrom to the place of meeting, must be mentioned, with any other circumstances that may appear necessary to enable the Board to issue the requisite directions thereon.

RECOVERY OF DUTIES AND PENALTIES.

With regard to the proceedings for the recovery of Duties and Penalties incurred under the Post Horse Duty Acts, the Board have, (under the authority given by the 11 & 12 Vic., c. 118), determined that in all cases the proceedings for the recovery thereof shall be according to the provisions of the General Laws of Excise.

Collectors, Supervisors, and Officers, must take notice that these Instructions are only intended to assist them in the proper discharge of their duties, and that they are expected to make themselves fully acquainted with the Acts of Parliament relating to these duties, so as to enable them duly to enforce the same in their respective stations.

These Instructions are to supersede all former ones, and all General Orders and Letters heretofore issued, relating to Postmasters, Toll-gate Keepers, and Toll-gates.

Inland Revenue Office, }
May, 1850. }