

## 5 &amp; 6 VICT. cap. 79.

*An Act to repeal the Duties payable on Stage Carriages and on Passengers conveyed upon Railways, and certain other Stamp Duties in Great Britain, and to grant other Duties in lieu thereof; and also to amend the Laws relating to the Stamp Duties (so far as relates to Railways).*

[Amended  
by 51 & 52  
Vict. c. 57,  
S.L.R.]

[5th August, 1842.]

Whereas (inter alia) by an act passed in the second and third years of the reign of his late majesty king William the fourth, intituled "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; and also to consolidate and amend the Laws relating thereto," certain duties contained in the schedule (A.) to the last-mentioned act annexed were granted for and in respect of all passengers conveyed for hire along any railway in Great Britain in or upon carriages drawn or impelled by the power of steam or otherwise; and it is expedient that all the said duties should be repealed, and others granted in lieu thereof; be it therefore enacted by the queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same:

2 & 3 W 4,  
c. 120.

1. That from and after the commencement of this act the aforesaid duties granted and imposed by the said act passed in the second and third years of her majesty's reign, for and in respect of passengers conveyed for hire along any railway in Great Britain, shall severally cease and determine, and the same shall be and are hereby repealed.

Duties re-  
pealed:—  
Railway  
passengers.  
[Repealed  
by 37 & 38  
Vict. c. 96,  
S.L.R.]

2. And be it enacted, That in lieu of the duties by this act repealed there shall be raised, levied, collected, and paid, unto and for the use of her majesty, her heirs and successors, in and throughout Great Britain, for and in respect of the passengers conveyed upon any railway, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in the same schedule; and that

New duties  
to be levied  
as set forth  
in the  
schedule.  
[See 7 & 8  
Vict. c. 85,  
s. 2, as to  
passengers  
by cheap  
trains.]

the said schedule shall be deemed and taken to be a part of this act.

Accounts to be kept of money received for the conveyance of passengers on railways;

and of money paid by any persons carrying such passengers to the proprietors of any other railway, on account of fares received or as toll for the use of the railway

[Repealed by 37 & 38 Vict. c. 96, B.L.R. See substituted provisions, 28 & 27 Vict. c. 33, s. 13.]

4. *And be it enacted, That* the proprietor or company of proprietors of every railway in Great Britain, and every other person who shall carry or convey, or cause to be carried or conveyed, any passenger for hire in or upon any railway in Great Britain, shall, from time to time and at all times, keep and enter or cause to be entered in a book or books to be kept for that purpose, in such manner and form as the commissioners of stamps and taxes shall direct or approve, a just and true account of all and every sum and sums of money which shall be received or charged daily by or for such proprietor or company or other person for the hire, fare, or conveyance of all such passengers as aforesaid, whether the same shall be received for the conveyance of passengers on the railway of such proprietor or company or other person only, or on such last-mentioned railway and any other railway, or on any such other railway only, and for or in respect of all which sums of money the duties charged by this act shall, in manner herein-after directed, be paid by the said proprietor or company or other person so receiving or charging the same as aforesaid, without any deduction or abatement thereout on any account or pretence whatever; and the proprietor or company of proprietors of any railway so receiving or charging any such sums of money as aforesaid shall also in like manner keep and enter or cause to be entered an account of all sums of money paid or accounted for, or to be paid or accounted for, by such proprietor or company to the proprietor or company of proprietors of any other railway (specifying the same) upon which any of such passengers shall be carried or conveyed, as his or their share or proportion of any of such sums of money so received or charged as aforesaid, or as or for or in the nature of toll or otherwise for the use of such last-mentioned railway, in the conveyance of such passengers; and the proprietor or company of proprietors of every such last-mentioned railway shall in like manner keep and enter or cause to be entered an account of all sums of money so paid or accounted for to him or them as last aforesaid, and for or in respect of which the duties shall or ought to have been paid as aforesaid by such first-mentioned proprietor or company; and every such proprietor and company and other person and persons respectively shall, within five days after the first Monday in every calendar month, deliver to the commissioners of stamps and taxes, or to the proper officer appointed for receiving

the same, a true copy or true copies of the account or accounts by this act directed to be kept, so far as the same shall relate to all sums of money received or charged and paid or accounted for as aforesaid during the preceding four or five weeks, as the case may be; (that is to say,) from and including the first Monday in the preceding month up to the first Monday of the month in which such account shall be rendered or ought to be rendered as aforesaid; and to and with every such account there shall be annexed and delivered an affidavit (to be taken before any one of her majesty's justices of the peace) of such proprietor or other person as aforesaid, or of the secretary, chief clerk, or accountant of such proprietor or company or other person, stating that the deponent is well acquainted with the books and accounts of the said proprietor, company, or other person, and that he has examined and checked the same, and also the account to which such affidavit is annexed, and that to the best of his knowledge, information, and belief such last-mentioned account doth contain and is a true and faithful account of all and every sum and sums of money received or charged by or for such proprietor or company or other person aforesaid for the hire, fare, or conveyance of passengers on any railway during the period comprised in such account, and of all other matters and things required by this act to be contained in such account; and such proprietor or company or other person shall, at the time of delivering every such account, pay or cause to be paid to the receiver general of stamps and taxes, or to the officer authorized by the said commissioners to receive the same, for the use of her majesty, the duties chargeable under this act for or in respect of all and every the sum and sums of money so received or charged as aforesaid, and contained or which ought to be contained in such account.

5. Provided always, *and be it enacted*, That it shall be lawful (where there shall be no express contract or agreement between the parties to the contrary) for any such proprietor or company to deduct from and retain out of the monies to be paid over to any such other proprietor or company as aforesaid, the amount of the duties by this act chargeable thereon, and which such proprietor or company receiving such monies shall have paid or be liable to pay.

6. *And be it enacted*, That all and every the book and books of every such proprietor or company or other person, in which any account relating to such passengers, or to the money received or charged for the hire,

Accounts to be verified by affidavit, and duties paid thereon monthly. By 28 & 27 Vict. c. 43, s. 13, such accounts are to be made up at the close of each calendar month, and be delivered within 20 days thereafter.

[Amended by 46 & 47 Vict. c. 34, s. 7.]

Proprietors of railways to deduct the duty on the sums to be paid over to other proprietors.

Books containing any such accounts to

be open to  
inspection  
of officers  
of stamps.

Penalty for  
refusing  
to permit  
inspection,  
&c.

Railway  
proprietors  
to give  
bond for  
securing  
the duties.

[Amended  
by 46 & 47  
Vict. c. 34,  
s. 7.]

fare, or conveyance of the same, or to any money received from or paid or accounted for to any other proprietor or company for such hire, fare, or conveyance as aforesaid, or a proportion thereof, or as or for such toll as aforesaid, shall be entered or kept, shall be open for the inspection and examination at all reasonable times of any officer or officers of stamp duties authorized by the commissioners of stamps and taxes in that behalf; and every such officer shall be at liberty to take copies of or extracts from any such book or account as aforesaid; and if any such proprietor or other person, or the secretary or accountant, or any clerk or officer of any such proprietor or company or person, having or keeping the custody or possession of any such book, or having power to produce the same, shall, upon demand made by any such officer, and upon producing and showing his authority, refuse to permit such officer of stamp duties to inspect and examine such book, or to take copies thereof or extracts therefrom, or of or from any account entered or contained therein, or shall refuse to produce such book to such officer of stamp duties for his inspection and examination, every such person so offending shall for every such offence forfeit the sum of fifty pounds.

7. *And be it enacted*, That the proprietor or company of proprietors of every such railway, and every other person, before any passengers shall be conveyed or caused to be conveyed by him or them on any railway as aforesaid, shall give security, by bond, to her majesty, *her heirs and successors*, with a condition that such proprietor or company, or other person as aforesaid, shall from time to time enter and keep, and cause to be kept and rendered, in the manner directed by this act, the accounts by this act required to be kept and rendered by such proprietor and company and persons respectively, containing and setting forth justly, truly, and faithfully all the several matters and things by this act required to be contained and set forth therein; and that such proprietor or company or person, and his or their secretary, accountant, and clerk, and every other person under or subject to his or their order, direction, or control, having the custody or possession of any books or book of such proprietor or company or other person as aforesaid, in which any account relating to any passengers conveyed upon any railway, or the money received, charged, accounted for, or paid for the hire, fare, or conveyance of the same, shall be contained or entered, shall from time to time, upon every reasonable request of any officer of stamp duties authorized as aforesaid, produce and show to such officer, and per-

mit him to inspect and examine the same, and to take copies thereof or extracts therefrom, and of and from any account entered or contained therein; and that such proprietor or company or other person aforesaid shall and will well and truly pay or cause to be paid, for the use of her majesty, *her heirs and successors*, at the times and in manner directed by this act, all and every the duties which shall from time to time become chargeable under this act, and payable by him or them upon or for or in respect of the passengers, or the hire or fare or conveyance of the passengers, which shall be so conveyed as aforesaid along any railway; and that such proprietor or company, or other person aforesaid, shall well and truly do and perform, and cause to be done and performed, all such acts, matters, and things as by this act are required or directed to be done or performed by or on the part or behalf of such proprietors or company or other person; and every such bond shall be taken with sufficient sureties to the satisfaction of the commissioners of stamps and taxes, and in such sum as the said commissioners may judge to be reasonable and proper; and every such security shall be renewed from time to time, whenever and so often as such bond shall be forfeited, or as the parties to the same or any of them shall die, or become bankrupt or insolvent, or reside in parts beyond the seas, and also whenever and so often as the said commissioners shall in their discretion require the same to be renewed; and if any proprietor or company of proprietors of any such railway, or other person as aforesaid, shall convey or cause to be conveyed upon any railway any passengers for hire, without having first given such security by bond to her majesty, in manner herein-before directed, or if any proprietor or company of proprietors of any railway shall permit or suffer any passengers to be conveyed for hire upon such last-mentioned railway, by any other person or company, before such other person or company shall have given security as aforesaid, and before a certificate, signed by the proper officer of stamp duties in that behalf, (which certificate such officer is hereby authorized and required to give,) that such security hath been given, shall have been issued, or after notice in writing, signed by any authorized officer of stamp duties, and delivered to the secretary or chief clerk of the proprietor or company of proprietors of such railway, or left at the office of such railway with any clerk or officer there, that any such security ought, in pursuance of this act, to be renewed, or is required to be renewed, and before a certificate, signed as aforesaid, that the

Penalty.

same has been renewed, shall have been issued; or if any such proprietor or company of proprietors, or other person, shall refuse or neglect to renew such security, whenever and so often as the same is or shall by or in pursuance of this act be required to be renewed, such proprietor or company or person shall forfeit the sum of one hundred pounds, and the further sum of one hundred pounds for every day during the period for which there shall be any refusal, neglect, or default to give or renew such security as aforesaid, or for every day on which any such passengers shall be permitted to be conveyed before such security shall be given or renewed, and a certificate thereof issued as aforesaid, according to the true intent and meaning of this act.

Commence-  
ment of act.  
[Repealed  
by 37 & 38  
Vict. c. 96,  
S.L.R.]

26. *And be it enacted, that this act shall commence and take effect on the respective days herein-after mentioned; (that is to say,) so much thereof as relates to the duties on passengers conveyed on railways shall commence and take effect on the first day of August in this present year one thousand eight hundred and forty-two.*

---

#### SCHEDULE.<sup>1</sup>

The DUTIES in respect of PASSENGERS conveyed for Hire by CARRIAGES travelling upon RAILWAYS; (that is to say,)

For and in respect of all passengers conveyed for hire upon or along any railway, a duty at and after the rate of 5*l.* for 100*l.* upon all sums received or charged for the hire, fare, or conveyance of all such passengers.

<sup>1</sup> See 32 & 33 Vict. c. 14, s. 39; 32 & 33 Vict. c. 103, s. 15.