

Sec. 34.

THE keeping a horse or horses for the space of two months in the course of twelve calendar months; preceeding the time of the assessment; shall be considered keeping a horse or horses within the meaning of this act, and shall subject the owner or owners thereof to the payment of the duty herein directed.

3 Geo. IV.
c. 61 sec. 5.

AN annual rate or duty of 5s., *in addition* to the duty already by law imposed, is imposed upon each and every person owing, keeping or having a horse, mare or gelding, for luxury, for each and every such horse, &c. so kept, &c..

Sec. 5.

CARTERS; bakers, and brewers off beer, possessing or keeping one or more horses employed in carting and distributing bread or beer, and persons cultivating one or more lands, and keeping or employing one horse or more for the purpose of agriculture, shall be exempt from the payment of the rate or duty *hereby* imposed on persons possessing, keeping or having such