

they may be carried before a justice. This act does not extend to curriers, fellmongers, tanners, or persons killing aged or diseased cattle, for the purpose of using or curing their hides in their respective businesses; but these, or any other persons, who shall knowingly or wilfully kill any sound or useful horse, &c., shall for every such offence forfeit not more than 20*l.*, and not less than 10*l.* The stealing of horses or other cattle is a capital crime, punishable by death. The maliciously wounding, maiming, killing, &c. of horses and other cattle, is to be punished, at the discretion of the court, by transportation beyond seas for life, for any term not less than 7 years, or by imprisonment for any term not exceeding 4 years; and if a male, he may be once, twice, or thrice publicly or privately whipped, should the court so direct.—(7 & 8 *Geo.* 4. c. 29. § 23; 7 & 8 *Geo.* 4. c. 30. § 16.)

The duties begin to be charged as soon as horses are used for drawing or riding, and not previously.

An Account of the Number of Horses charged with Duty in the Years ending the 5th of April, 1815, 1823, and 1833, the Rates of Duty, and the Produce of the Duties.

Horses used for riding or drawing carriages, and charged at progressive rates:	1814.						1823.						1832.						
	No. of Horses.	Rates of Duty for each Horse.		Amount of Duty.		No. of Horses.	Rates of Duty for each Horse.		Amount of Duty.		No. of Horses.	Rates of Duty for each Horse.		Amount of Duty.					
		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>		<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>		<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
Persons keeping	161,123	3	17	6	463,228	12	6	116,529	1	8	9	167,510	5	6	123,603	(Same as 1825.)	177,772	15	0
— 2	3,842	4	14	6	150,453	9	0	27,418	2	7	3	64,775	0	6	61,073	do.	73,403	18	0
— 3	12,774	5	4	6	56,744	0	0	10,841	2	12	8	26,452	2	3	10,740	do.	28,059	5	0
— 4	7,612	5	10	0	41,866	0	0	5,743	2	15	0	15,807	0	0	4,841	do.	15,073	16	0
— 5	3,670	5	11	6	20,490	6	0	3,190	2	15	9	8,892	2	6	3,310	do.	6,947	17	6
— 6	3,060	5	16	0	17,748	0	0	3,173	2	15	0	6,298	10	0	2,138	do.	6,200	4	0
— 7 & 8	3,372	5	19	6	20,147	14	0	3,373	3	19	8	6,808	10	3	2,204	do.	6,354	9	0
— 9	720	6	1	6	4,374	0	0	665	3	0	8	1,778	19	9	532	do.	1,815	19	0
— 10 to 12	2,079	6	7	0	13,201	13	0	1,496	3	3	6	4,715	1	0	1,354	do.	4,299	19	0
— 13 to 16	746	6	7	6	4,753	15	0	1,387	3	9	9	1,637	10	0	719	do.	2,291	19	9
— 17	51	6	8	0	326	9	0	34	3	4	0	109	16	0	61	do.	183	4	0
— 18	144	6	9	0	923	16	0	54	3	4	0	174	3	0	126	do.	406	7	0
— 19	28	6	0	0	247	0	0	133	3	6	0	483	6	0	76	do.	247	0	0
— 20 & upwards	1,343	6	12	0	8,696	16	0	1,013	9	6	0	3,359	9	0	1,142	do.	3,763	12	0
Total	228,579				813,378	11	6	171,447				308,178	2	0	184,573		329,839	9	0
Horses let to hire	1,454	2	17	6	4,180	5	0	1,703	1	8	9	2,416	12	6	2,073	do.	3,979	18	9
Race horses	560	2	17	6	1,610	0	0	711	1	8	9	1,022	1	3	897	do.	1,433	3	9
Other horses and mules: Not wholly used in husbandry	177,025	1	1	0	185,876	5	0												
Horses used <i>bona fide</i> to husbandry, 13 hands high and above	722,803	0	17	6	682,505	2	6												
Do. for husbandry or other purposes of labour, under 13 hands	35,916	0	3	0	5,372	6	0												
Horses belonging to small farmers, under 20 <i>l.</i> rent, keeping not more than 3 horses	98,010	0	3	0	5,701	10	0												
Horses used for riding or drawing carriages, and not exceeding 13 hands								19,121	1	1	0	20,077	1	0	34,639	do.	25,970	19	0
Horses rode by farming lads								1,251	1	5	0	1,563	15	0	1,438	do.	1,797	10	0
Do. by butchers, where only 1 kept								3,059	1	8	9	4,298	13	9	3,361	do.	4,585	15	0
Do. where 2 are kept solely for trade								1,083	0	10	6	669	12	6	1,213	do.	636	16	6
Horses not chargeable to any of the foregoing duties, and not assumed								112,988	0	10	6	59,319	4	6	123,728	do.	64,357	4	0
Mules								410	0	10	6	315	5	0	348	do.	132	14	0
Totals	1,904,907							810,805							340,678				

Exemptions.—Besides the above account of the horses charged with duty, we have been favoured, by the Stamp Office, with an account of the numbers exempted from duty in 1832. This account is not, however, to be relied on; inasmuch as very many of those whose horses are not liable to the duties never think of making any returns. By not attending to this circumstance, we inadvertently, in the former edition of this work, under-rated the number of horses engaged in certain departments of industry.

The rates of duty payable at present (1834) on horses are the same as those specified in the above Table for 1823 and 1832. A horse *bona fide* kept and usually employed for the purpose of husbandry, on a farm of less value than 200*l.* a year, though occasionally used as a riding horse, is exempted from the duty. And husbandry horses, whatever may be the value of the farms on which they are kept, may be rode, free of duty, to and from any place to which a burden shall have been carried or brought back; to procure medical assistance, and to or from markets, places of public worship, elections of members of parliament, courts of justice, or meetings of commissioners or assessors.

Breed mares, while kept for the sole purpose of breeding, are exempted from all duty. Horses may be let or lent for agricultural purposes without any increase of duty.

Mules employed in carrying ore and coal are exempted from any duty.—(See the Statutes in *Chitty's* edition of *Burn's Justice*, vol. v. tit. *Assessed Taxes*.)
French Trade in Horses.—The horses of France are not, speaking generally, nearly so handsome, fleet, or powerful, as those of England. Latterly, however, the French have been making great efforts to improve the breed of horses, and have, in this view, been making large importations from England and other countries. At an average of the 5 years ending with 1827, the excess of horses imported into France, above those exported, amounted to about 13,000 a year.—(*Bulletin des Sciences Géographiques*, tom. xix. p. 3.) The imports from England have, in some late years, amounted to nearly 2,000 horses.

HORSE DEALERS, persons whose business it is to buy and sell horses.

Every person carrying on the business of a horse dealer is required to keep a book, in which he shall enter an account of the number of the horses kept by him for sale and for use, specifying the