Determined by the judges : the appellant therefore contended that his van was exempted from the duty as assessed.

The appellant therefore contended that his van was exempted from the duty as assessed.

The Surveyor, Mr. Harvey, referring to Case No. 2270, where a van of similar construction and use was held liable to assessment, considered that this van was in no way to be distinguished from Stocken's carriage, in which view the Commissioners coincided, and confirmed the assessment.

The appellant being dissatisfied demanded a Case for the opinion of Her Majesty's Judges, which we have hereby set out and signed accordingly.

Richard Cobbett,
James Lock, } Commissioners.

14th December 1854.—We are of opinion, That the determination of the Commissioners is Right.

WM. WIGHTMAN.
T. J. PLATT.
SAMUEL MARTIN.

No. 2357.—County of *Berks*, Division of the *Forest*.

AT an adjourned meeting of the Commissioners, held at the Clerk's Office, at Wokingham, on the 5th September 1854, for the purpose of hearing appeals against the first assessments:—

George Meloy, of Wokingham, appealed against a charge made on him for a second two-wheeled carriage, viz. a dog cart, drawn by a pony under 13 hands, assessed at 10*s*., and a pony at 10*s*. 6*d*., used for drawing the same. 16 & 17 Vict. c. 90. Sch. (D.)

Appellant swore that having two carriages of the same description, for one of which he did not object to pay, he considered himself entitled to exemption for the second, the same being used solely in his trade as a shoemaker. Ex. No. 5. Sch. (F.)

The Surveyor contended that the carriage in question, although commonly designated a "dog cart," was a carriage, which from its make and form would come, more strictly speaking, under the denomination of a "gig," which description of carriage the Board of Inland Revenue had, in their Circular to their Surveyors, stated to be chargeable, and further, that it was evident from the words of the Exemption contained in the 16 & 17 Vict. c. 90., that it was never intended by the Legislature, in consequence of the great reduction in the duties, that such carriages should be exempt, as the words "any waggon, van, cart, or other *such* carriage" clearly implied that description of carriage generally understood by the term "cart."

We, the Commissioners present, conceiving that as party admitted his liability to one of the carriages, and that as he had sworn the second carriage was used *solely* in his trade, *relieved* the appellant from the charge for such carriage, and reduced

the charge for the pony from 10*s.* 6*d.* to 5*s.* 3*d.*; but the Surveyor being dissatisfied requested a Case for the opinion of Her Majesty's Judges, which we hereby sign accordingly.

Dated this 3rd day of October 1854.

M. W. Court,
Rob. Gibson, } Commissioners.

14th December 1854.—We are of opinion, That the determination of the Commissioners is Wrong.

Wm. Wightman.
T. J. Platt.
Samuel Martin.

No. 2358.—County of *Berks*, Division of *Reading*.

AT a meeting of the Commissioners held at the Town Hall, Reading, for the purpose of hearing appeals against the first assessments for the year 1854-5 :—

16 & 17 Vict. c. 90. Sch. (D.) Ex. No. 5.

Henry Slaughter, of the parish of Shinfield East, farmer, appealed against a charge for one two-wheeled carriage, viz. a spring cart, 15*s.*

Appellant stated that he kept the cart solely to be used in the affairs of husbandry, but admitted that on one occasion, *when coming to Reading on his business*, he had brought his wife to the railway station, for the purpose of going to London to see her brother.

The Surveyor called the attention of the Commissioners to the words of the Exemption, "any waggon, van, cart, or other such carriage which shall be kept truly "and without fraud *to be used solely* in the course of trade or in the affairs of hus- "bandry, &c., provided that such carriage shall not on *any* occasion be used for any "purpose of pleasure, or *otherwise than* as aforesaid, &c.," and contended that inasmuch as party admitted having brought his wife as before named, he could not be said to have used the carriage *solely* in the affairs of husbandry, and that if such license were allowed, it would open a field to the most extensive evasion, and that in consequence of the great reduction of duties, he conceived it to be the intention of the Legislature that the clause containing the exemption should be construed literally.

We, the Commissioners, having doubts upon the point raised, gave appellant the benefit thereof, and *relieved* him; but the Surveyor being dissatisfied, requested a Case for the opinion of Her Majesty's Judges, which we hereby sign accordingly.

Dated this 7th day of October 1854.

M. W. Thryts,
W. Merry, } Commissioners.

14th December 1854.—We are of opinion, That the determination of the Commissioners is Wrong.

Wm. Wightman.
Samuel Martin.

No. 2359.—County of *Salop*.

AT a meeting of the Commissioners for the Hundred of Bradford, Newport, holden at the Town Hall, Newport, on the 21st day of September 1854, for the purpose of hearing appeals against the first assessment :—

16 & 17 Vict. c. 90. Sch. (D.) Ex. 5.

William Axon, of Bolas, appealed against an assessment of 15*s.* for a two-wheeled carriage.

The appellant deposed that the carriage in question was a market cart on springs, with his Christian and surname and place of abode legibly painted thereon; that it was used solely in taking farming produce to market, and never used on any occasion of pleasure.

Appellant admitted that he took occasionally his wife and daughter with him to market, with the butter, poultry, and eggs for sale, and also sometimes gratuitously took