

THE ILLUSTRATED LONDON ALMANACK FOR 1846.

STAMPS AND TAXES.

RECEIPT STAMPS.

		s. d.			s. d.
For £5 and under	£10	0 3	For £200 and under	£300	4 0
10	..	0 6	300	..	5 0
20	..	1 0	500	..	7 6
50	..	1 6	1000 and upwards	..	10 0
100	..	2 6	In full of all demands 10 0		

N.B.—Persons receiving the money are compelled to pay the duty.

BILLS AND NOTES.

		Not ex.	Exceed.
		2 months.	2 months.
		s. d.	s. d.
£2 and under	5s.	1 0	1 6
Above 5	..	1 6	2 0
20	..	2 0	2 6
30	..	2 6	3 6
50	..	3 6	4 6
100	..	4 6	5 0
200	..	5 0	6 0
300	..	6 0	8 6
500	..	8 6	12 6
1000	..	12 6	15 0
2000	..	15 0	25 0
Above	..	25 0	30 0

BONDS AND MORTGAGES.

		£ s.			£ s.
Any sum not exceeding	£50	1 0	Above 1000 and not exceeding	..	2000 6 0
Above £50 and not exceeding	..	1 10	2000	..	3000 7 0
100	..	2 0	3000	..	4000 8 0
200	..	3 0	4000	..	5000 9 0
300	..	4 0	5000	..	10000 12 0
500	..	5 0	Mortgages, 20s.		

APPRENTICES' INDENTURES.

		£1			£300	£14
Under £30	..	..	For £200 and under	..	..	..
For £30 and under	£50	2	300	..	400	20
50	..	3	400	..	500	25
100	..	6	500	..	600	30

PROBATES OF WILLS AND LETTERS OF ADMINISTRATION.

Above the Value of	And under.	With a Will.	Without a Will.
£ 20	..	50 0 0	10s.
20	..	100 0 0	..
50	..	100 1 0	..
100	..	200 2 0	..
200	..	300 5 0	..
300	..	450 8 0	..
450	..	600 11 0	..
600	..	800 15 0	..
800	..	1000 22 0	..
1000	..	1500 30 0	..
1500	..	2000 40 0	..
2000	..	3000 50 0	..
3000	..	4000 60 0	..
4000	..	5000 80 0	..
5000	..	6000 100 0	..
6000	..	7000 120 0	..
7000	..	8000 140 0	..
8000	..	9000 160 0	..
9000	..	10000 180 0	..

The scale continues to increase up to £1,000,000.

DUTIES ON LEGACIES.

Of the value of £20, or upwards, out of Personal Estate, or charged upon Real Estate, &c.; and upon every share of Residue—to a child, or parent, or any lineal descendant, or ancestor of the deceased, £1 per cent. To a Brother or Sister or their descendants, £5 per cent. To an Uncle, or Aunt, or their descendants, £5 per cent. To a Great Uncle or Great Aunt, or their descendants, £6 per cent. To any other Relation or Stranger in Blood, £10 per cent.—Legacy to Husband or Wife exempt.

If the deceased died prior to the 5th of April, 1805, the duty only attaches on Personal Estates, and by a lower scale.

LICENCES.

For Marriage, if special..	..	..	..	£5 0
Ditto, if not special	..	..	..	0 10
For Bankers	..	..	..	30 0
For Pawnbrokers, within the limits of the twopenny post	..	..	..	15 0
Elsewhere	..	..	..	7 10
For Appraisers	..	..	..	0 10
For Hawkers and Pedlars, on foot	..	..	..	4 0
Ditto, with one horse, ass, or mule	..	..	..	8 0
Selling Beer, to be drunk on the Premises	..	..	..	3 3
Ditto, not to be drunk on the Premises	..	..	..	1 1

DOGS.

For every greyhound	..	..	..	£1 0 0
For every hound, pointer, setting dog, spaniel, terrier, or lurcher, and for every dog, where two or more are kept, of whatever denomination they may be (except greyhounds)	..	..	..	0 14 0
For every other dog, where one only is kept	..	..	..	0 8 0
Compounding a pack of hounds	..	..	..	36 0 0

Farmers with farms under £100 value, and shepherds, are exempt from dogs kept for the care of sheep.

WINDOW TAX.

Windows	Duty per Annum.	Windows	Duty per Annum.	Windows	Duty per Annum.	Windows	Duty per Annum.
8	£ 0 16 6	16	£ 3 18 6	24	£ 7 5 9	32	£ 10 13 3
9	1 1 0	17	4 7 0	25	7 14 3	33	11 1 6
10	1 8 0	18	4 15 3	26	8 2 9	34	11 10 0
11	1 16 3	19	5 3 9	27	8 11 0	35	11 18 3
12	2 4 9	20	5 12 3	28	8 19 6	36	12 6 9
13	2 13 3	21	6 0 6	29	9 8 0	37	12 15 3
14	3 1 9	22	6 9 0	30	9 16 3	38	13 3 6
15	3 10 0	23	6 17 6	31	10 4 9	39	13 12 0

Farm-houses belonging to Farms under £200 a year are exempt.

** By cap. 17, 3 and 4 Viet., an additional £10 per cent. is imposed upon all the Assessed Taxes, Customs, and Excise.

DUTIES ON CARRIAGES WITH FOUR WHEELS.

No.	Per carriage for private use.	No.	Stage coaches & post chaises.
1	£ s. d.	1	£ s. d.
2	6 0 0	2	5 5 0
3	6 10 0	3	10 10 0
4	7 0 0	4	15 15 0
5	7 10 0	5	21 0 0
6	7 17 6	6	26 5 0
7	8 4 0	7	31 10 0
8	8 10 0	8	36 15 0
9	8 16 0	9	42 0 0
10	9 1 6	10	47 5 0

WITH TWO WHEELS.

Carriages with two wheels, each	..	..	3 5 0
Ditto, drawn by two or more horses, or mules	..	..	4 10 0
For every additional body used on the same carriage	..	..	1 11 6
For every additional body	..	..	3 3 0
Carriages let by coachmakers, without horses	..	..	6 0 0

For every carriage with four wheels, being of less diameter than thirty inches each, where drawn by ponies or mules, above twelve and not exceeding thirteen hands, per annum, £3 5s.; if with less than four wheels, and the ponies not exceeding twelve hands, and not let for hire, exempt. For every carriage with four wheels, drawn by one horse and no more, per annum, £4 10s. Carriages with less than four wheels, drawn by one horse, without any metallic springs, and constructed and marked as described by Act 3 and 4, George IV., c. 39, and not exceeding £21 in value; also common stage carts, constructed for the carriage of goods, and occasionally used for riding, are exempt.

HORSE TAX.

FOR RIDING OR DRAWING CARRIAGES.

No.	Each Horse.	No.	Each Horse.
1	£ s. d.	11	£ s. d.
2	1 8 9	12	3 3 6
3	2 7 3	13	3 3 6
4	2 12 3	14	3 3 9
5	2 15 0	15	3 3 9
6	2 15 9	16	3 3 9
7	2 18 0	17	3 4 0
8	2 19 9	18	3 4 6
9	2 19 9	19	3 5 0
10	3 0 9	20	3 6 0

Horses let to hire without post duty, and race-horses, each	..	..	1 8 9
Horses rode by butchers in their trade, each	..	..	1 8 9
Where two only are kept, the second at	..	..	0 10 6
Horses for riding, and not exceeding thirteen hands, each	..	..	1 1 0
One horse used by a bailiff on a farm	..	..	1 5 0
Other horses, thirteen hands high, and mules, each	..	..	0 10 6

A husbandry horse, occasionally ridden by any one occupying a farm of less annual value than £100 is exempt; as are also horses employed by market gardeners, in their business.

PENALTIES UNDER THE STAMP ACT.

For acting as an Appraiser without a license, £50.
 For every Appraisement written upon paper not duly stamped, £50.
 Apprentices' Indentures to state the real amount of premium in proportion to which the stamp duty is charged, on penalty of forfeiting double the amount of premium.
 For Attorneys and Solicitors acting without having been admitted, £100.—For acting without certificate, £50.
 For drawing a Bill or Promissory Note upon unstamped paper, £50.—For post-dating Bills of Exchange, £100.
 For drawing a Check more than ten miles from the place where made payable, £100.—For receiving the same in payment, £20.—For Bankers paying the same, £100.
 For setting out wrong amount in Conveyance. On the Attorney, £500. On the purchaser £50.
 For selling Patent Medicines, &c., without a license, £20. Without a stamp, £10.
 For printing a Newspaper without first making affidavit as to the ownership, &c., £100. For delaying to enter each publication at the Stamp Office, £100.
 For printing without stamps, on each paper issued, £20.
 For neglecting or delaying to enter Pamphlets at the Stamp Office, or selling without paying duty when demanded, £20.
 For Pawnbrokers taking pledges without a license, £50. For selling Plate without a license, £20. For selling plate without being duly stamped, £50.
 For taking possession of the effects of any one deceased, without taking out Letters of Administration, £100.

THE ILLUSTRATED LONDON ALMANACK FOR 1846.

THE PRINCIPAL ARTICLES OF THE CALENDAR.
FOR THE YEAR OF OUR LORD 1846.

Golden Number	4	Dominiical Letter	D
Epaet	3	Roman Indiction	4
Solar Cycle	7	Julian Period	6559

NOTES.—As many persons are not aware of the significations of these terms, the following explanation has been appended:—

- 1. GOLDEN NUMBER.**—This is in fact the remainder left after dividing 1844 and 1 added, by 19 years, that being the revolution or cycle in which the conjunctions, oppositions, and other aspects of the Moon happen on the same days of their respective months, as they were set down nineteen years before, and also within half an hour of the same time of day.
- 2. THE SOLAR CYCLE** is the twenty-eight years that revolve before the same days of the week return to the same days of the month, the sun's place to the same signs, and degrees of the Ecliptic at the same dates and the leap years begin the same course over again with respect to the days of the week on which the days of the month fall.
- 3. THE DOMINIICAL LETTER**, which denotes Sunday or day of our Lord, (i.e. *Domini*), was the ancient mode of notation, but is now only used to denote the Sabbaths. Thus the ordinary year being 365 days, or one more than 52 weeks, the Sunday letter falls back one letter each year; unless it is Leap Year, when a second move backwards takes place. As every fourth year is thus Bissestille, and as the number of letters employed is seven, the same order of Dominiical Letters will return only in four times seven or twenty eight years, whereas, without that intervention, it would return in seven.
- 4. THE ROMAN INDITION** is a cycle of fifteen years, indicating the terms of certain payments due by the Roman Landholders to their Government.
- 5. THE JULIAN PERIOD** is a revolution of 7886 years, and is produced by the continued multiplication of the three cycles above, viz. 19, 28, and 15.

FIXED AND MOVEABLE FESTIVALS, ANNIVERSARIES, &c.

Epiphany	Jan. 6	Birth of Queen Victoria ..	May 24
Martyrdom of King Charles I.	30	Restoration of King Chas. II.	29
Septuagesima Sunday ..	Feb. 8	Pentecost—Whit Sunday ..	31
Quinquagesima—Shrove Sunday	22	Trinity Sunday	June 7
Ash Wednesday	25	Corpus Christi	11
Quadragesima—1st Sunday	} March 1	Accession of Queen Victoria	20
in Lent		Proclamation	21
St. David	1	St. John Baptist—Midsum-	} 24
St. Patrick	17	mer Day	
Annunciation—Lady Day ..	25	Birth of Dowager Queen ..	Aug. 13
Palm Sunday	April 5	Adelaide	} 29
Good Friday	10	St. Michael—Michaelmas Day	
Easter Sunday	12	Gunpowder Plot	Nov. 5
Low Sunday	19	Birth of the Prince of Wales ..	9
St. George	23	Advent Sunday	29
Rogation Sunday	May 17	St. Andrew	30
Ascension Day—Holy Thurs-	} 21	St. Thomas	Dec. 21
day		Christmas Day	25

The year 5607 of the Jewish Era, commences on September 21st, 1846.
 Ramadan (Month of Abstinence observed by the Turks) commences on August 23rd, 1846.
 The year 1263 of the Mohammedan Era, commences on December 20th, 1846.

LAW TERMS, 1846.

As settled by Statutes 1, William IV., Cap. 70, S. 6 (passed, July 23rd, 1830);
 Cap. 3, S. 2 (passed, December 23rd, 1830).

Hilary Term	Begins January 11	Ends January 31
Easter Term	" April 15	" May 8
Trinity Term	" May 22	" June 12
Michaelmas	" Nov. 2	" Nov. 25

UNIVERSITY TERMS, 1846.
OXFORD.

TERMS	BEGINS	ENDS
Lent	January 14	April 4
Easter	April 22	May 30
Trinity	June 3	July 11
Michaelmas	October 10	December 17

The Act, July 7

CAMBRIDGE.

TERMS	BEGINS	DIVIDES	ENDS
Lent	Jan. 13	Feb. 22, Noon	April 3
Easter	April 22	May 31, Midnight	July 10
Trinity	"	"	"
Michaelmas	Oct. 10	Nov. 12, Midnight	Dec. 16

The Commencement, July 7

ASTRONOMICAL SYMBOLS AND ABBREVIATIONS EXPLAINED.

☉ The Sun	☽ Quadrature	S Seconds of Time
☾ The Moon	♌ Opposition	♈ Aries
☿ Mercury	♍ Ascending Node	♉ Taurus
♁ Venus	♎ Descending Node	♊ Gemini
♃ or ♄ The Earth	N North	♋ Cancer
♅ Mars	E East	♌ Leo
♆ Vesta	S South	♍ Virgo
♇ Juno	W West	♎ Libra
♁ Pallas	° Degrees	♏ Scorpio
♃ Ceres	' Minutes of Arc	♐ Sagittarius
♃ Jupiter	" Seconds of Arc	♑ Capricornus
♄ Saturn	H Hours	♒ Aquarius
♃ The Georgian	M Minutes of Time	♓ Pisces
♄ Conjunction		

NEW CORN LAW DUTIES

IF IMPORTED FROM ANY FOREIGN COUNTRY.
WHEAT.

Whenever the average price of Corn, made up and published in the manner required by law, the duty shall be for every Quarter.

Under 51s.	20s.	62s. and under 63s.	10s.
51s. and under 52s.	19	63	9
52	18	64	8
55	17	65	7
56	16	66	6
57	15	69	5
58	14	70	4
59	13	71	3
60	12	72	2
61	11	73 and upwards	1

BARLEY.

Under 26s.	11s.	33s. and under 34s.	5s.
26s. and under 27s.	10	34	4
27	9	35	3
30	8	36	2
31	7	37 and upwards	1
32	6		

OATS.

Under 19s.	8s.	24s. and under 25	4s.
19s. and under 20s.	7	25	3
20	6	26	2
23	5	27 and upwards	1

RYE, PEAS, AND BEANS.

Under 30s.	11s. 6d.	37s. and under 38s.	5s. 6d.
30s. and under 33s.	10	38	4
33	9	39	3
34	8	40	2
35	7	41	1
36	6	42 and upwards	0

WHEAT MEAL AND FLOUR.—For every barrel, being 196 pounds, a duty equal in amount to the duty payable on 38½ gallons of Wheat.
OATMEAL.—For every quantity of 18½ pounds, a duty equal in amount to the duty payable on a quarter of Oats.
MAIZE OR INDIAN CORN, BUCK WHEAT, BEAR OR BIGG.—For every quarter, a duty equal in amount to the duty payable on a quarter of Barley.
 If the produce and imported from any British Possession (except Canada) in North America, or elsewhere out of Europe.

WHEAT.

Under 55s.	5s. 0d.	56s. and under 57s.	3s. 0d.
55s. and under 56s.	4	57	2
58s. and upwards			

BARLEY.

Under 28s.	2s. 6d.	29s. and under 30s.	1s. 6d.
28s. and under 29s.	2	30	1
31s. and upwards		31	0

OATS.

Under 22s.	2s. 0d.	22s. and under 23s.	1s. 6d.
23s. and upwards			0s. 6d.

RYE, PEAS, AND BEANS.

Under 30s.	3s. 0d.	32s. and under 33s.	1s. 6d.
30s. and under 31s.	2s. 6d.	33	1
31	2	34 and upwards	0

WHEAT MEAL AND FLOUR.—For every barrel being 196 pounds, a duty equal in amount to the duty payable on 38½ gallons of Wheat.
OATMEAL.—For every quantity of 18½ pound, a duty equal in amount to the duty payable on a quarter of Oats.
MAIZE OR INDIAN CORN, BUCK WHEAT, BEAR OR BIGG.—For every quarter, a duty equal in amount to the duty payable on a quarter of Barley.

CANADA CORN.

By the act passed in the Session of 1843, Corn from Canada is admitted into England on payment of 1s. a quarter duty; a duty of 3s. a quarter being imposed on Corn admitted into Canada.—Total Fixed duty 4s. a quarter.

STATEMENT

Of the Septennial Prices of each kind of Grain, as prepared for the Purposes of the Tithe Commission in each Year, from 1836 to 1843.

Periods of Seven Years ending Christmas.	Average Prices per Imperial Bushel.					
	Wheat. s. d.	Barley. s. d.	Oats. s. d.	Rye. s. d.	Beans. s. d.	Peas. s. d.
1836	6 8½	3 11½	2 9	4 3½	4 6½	4 9½
1837	6 6½	3 11½	2 8½	4 4½	4 10	4 8½
1838	6 6½	3 9½	2 8	4 2	4 6½	4 8
1839	6 9	3 11½	2 9½	4 3½	4 8	4 9
1840	6 11½	4 1	2 10½	4 0½	4 10	4 10½
1841	7 3½	4 2	2 11½	4 5½	4 11	4 10½
1842	7 7½	4 1½	2 10½			
1843	7 7½	4 0½	2 9½			

QUARTER SESSIONS IN THE SEVERAL COUNTIES OF ENGLAND AND WALES.

By the Act 1 Will. IV., c. 70, it is enacted, that "in the year 1831, and afterwards, the Justices of the Peace in every county, riding, or division, for which Quarter Sessions of the Peace by law ought to be held, should hold their general Quarter Sessions of the Peace in the first whole week after the 11th of October, in the first week after the 28th December, in the first week after the 31st of March, and in the first week after the 24th of June."

It having been found that some inconvenience occasionally arose from the time fixed for holding of the Spring Quarter Sessions interfering with that appointed for holding the Spring Assizes, an Act was passed 4 and 5 Wm. IV., c. xlvii. allowing a discretionary power of the Justices of Peace as to the time of holding the Spring Quarter Sessions, and they are empowered after the preceding Epiphany Sessions to appoint two of the Justices of the Peace to alter the day for the Quarter Sessions, if they shall see occasion, so as not to be earlier than the 7th of March, nor later than the 22nd of April; notice of the day so appointed is to be advertised in such papers as the Justices shall direct.