

THE ILLUSTRATED LONDON ALMANACK FOR 184.

STAMPS AND TAXES.

RECEIPT STAMPS.

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

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

BILLS AND NOTES.

£2 and not exceeding	£5 5s. ..	Not ex. 2 months.	Exceed. 2 months.
Above 5	1 0	1 6
20	1 6	2 0
30	2 0	2 6
50	2 6	3 6
100	3 6	4 6
200	4 6	5 0
300	5 0	6 0
500	6 0	8 6
1000	8 6	12 6
2000	12 6	15 0
3000	15 0	25 0
Above	25 0	30 0

Promissory Note for the payment of any sum of money by instalments, the same duty as on a Promissory Note payable in less than two months.

BONDS AND MORTGAGES.

Any sum not exceeding £50 ..	£1 0	Above £2,000 ..	3,000 £7 0
Above £50 and not exceeding 100 ..	2 0	3,000 ..	4,008 8 0
100 ..	3 0	4,000 ..	5,000 9 0
200 ..	4 0	5,000 ..	10,000 12 0
300 ..	5 0	10,000 ..	15,000 15 0
500 ..	6 0	15,000 ..	20,000 20 0
1000 ..	6 0	20,000 ..	..

Bonds of every 1080 words above the first, 25s. Mortgages, 20s.

APPRENTICES' INDENTURES.

Under £30 ..	£1 0	£100 and under £200 ..	£6 5	£400 and under £500 ..	£25 5
£30 and under 50 ..	2 0	300 12 ..	5 0	600 30 ..	5 0
50 ..	3 0	400 20 ..	..	..	..

Where no such consideration, if the instrument shall not contain more than 1080 words, £1. And if shall contain more than that quantity, £1 15s.

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 10 ..	—
50 ..	100	1 0 ..	£1
100 ..	200	2 0 ..	3
200 ..	300	5 0 ..	8
300 ..	450	8 0 ..	11
450 ..	600	11 0 ..	15
600 ..	800	15 0 ..	22
800 ..	1000	22 0 ..	30
1000 ..	1500	30 0 ..	45
1500 ..	2000	40 0 ..	60
2000 ..	3000	50 0 ..	75
3000 ..	4000	60 0 ..	90
4000 ..	5000	80 0 ..	120
5000 ..	6000	100 0 ..	150

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

APPRAISEMENT STAMPS.

Where such appraisement or valuation shall not exceed ..	£50 2 6	Above £100 not exceeding £200 ..	£0 10
Above £50 and not exceeding 100 ..	5 0	200 ..	300 0 10
		500 ..	500 1 0

DUTIES ON LEGACIES.

Of the value of £20, or upwards, 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, £3 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
Do'to, if not special ..	..	..	..	0 10
For Bankers ..	..	..	..	30 9
For Pawnbrokers, within the limits of the twopenny post	..	..	..	15 0
Elsewhere ..	..	..	..	7 10
For Appraisers ..	..	..	..	2 0
For Hawkers and Pedlars, on foot ..	..	..	..	4 0
Do'to, with one horse, ass, or mule ..	..	..	..	8 0
Selling Beer, to be drunk on the Premises ..	..	..	..	3 3
Do'to, 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	£ s. d. 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 Vict., 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. 6 0 0	1	£ s. d. 5 5 0
2	6 10 0	2	10 10 0
3	7 0 0	3	15 15 0
4	7 10 0	4	21 0 0
5	7 17 6	5	26 5 0
6	8 4 0	6	31 10 0
7	8 10 0	7	36 15 0
8	8 16 0	8	42 0 0
9	9 1 6	9	47 5 0

WITH TWO WHEELS.

Carriages with two wheels, each ..	..	£ s. d. 3 5 0
Do'to, 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, and constructed and marked as described by Act 6 & 7 Wm. IV., c. 65, and 1 Vict. c. 61, 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. 1 8 9	11	3 3 6
2	2 7 3	12	3 3 6
3	2 12 3	13	3 3 9
4	2 16 0	14	3 3 9
5	2 15 9	15	3 3 9
6	2 18 0	16	3 3 9
7	2 19 9	17	3 4 0
8	2 19 9	18	3 4 6
9	3 0 9	19	3 5 0
10	3 3 6	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 horse used for riding by any one occupying a farm of less annual value than £500 is exempt, provided not more than one is kept; 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 Appraisal 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, or upon paper insufficiently or wrongly stamped, £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 declaration as to the ownership, &c., £50 for every day such paper shall be printed or published.—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 licence, £50. For selling Plate without a licence, £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.
For giving an unstamped receipt for money of any amount above £5, £10.
For giving a receipt on an insufficient stamp, £10.
For refusing to give a receipt when demanded for money paid exceeding £5, £10.