

THE ILLUSTRATED LONDON ALMANACK FOR 1851.

STAMPS AND TAXES.

AN ANALYSIS OF THE NEW STAMP DUTIES.

(Comprising Act 13 & 14 Victoria, Cap. 97. Came into operation Oct. 10, 1850.)

AGREEMENT of any Minute or Memorandum of Agreement, where the matter thereof shall be of the value of £20..	£	s.	d.	
Progressive duty .. .. .	0	2	6	
Where divers letters to prove an agreement .. .. .	1	15	0	
(No progressive)				
AFFIDAVIT not made for the purpose of being filed..	0	2	6	
ASSIGNMENT. See "Conveyance" or "Mortgage"				
ASSIGNMENT of Lease. See "Lease"				
In other cases .. .. .	1	15	0	
ATTESTED COPY, for every entire 720 words .. .. .	0	1	0	
AWARD .. .. .	1	15	0	
BARGAIN and SALE for vesting possession. (Repealed)				
BARGAIN and SALE. (To be enrolled.) See "Conveyance" or "Mortgage"				
Upon any other occasion .. .. .	5	0	0	
BILL of SALE—Absolute. See "Conveyance"				
BILL of SALE—Conditional. See "Mortgage"				
BOND or MORTGAGE given as a security for any definite sum. (See Table)				
BOND or MORTGAGE given as a security for the repayment of any sum or sums to be thereafter lent, advanced, or paid, or which may become due, together with any sum already advanced or due, as the case may be:				
Where the money secured or to be recoverable thereupon shall be limited net to exceed a given sum .. .. .	The same duty as on a Bond for such limited sum.			
And where the total amount of the money secured, or to be ultimately recoverable thereupon shall be unlimited .. .. .	The same duty as on a Bond for a sum equal to the amount of penalty of such Bond.			
And where there shall be no penalty in such last-mentioned case .. .. .	The Bond shall be available only for such an amount as the <i>ad valorem</i> thereon will cover.			
BOND or MORTGAGE given as a security for the transfer of stock in the Funds, Bank of Ireland, East India, South Sea, or other company or corporation	The <i>ad valorem</i> for the average price of stock, &c., on the date of Bond.			
BOND as a collateral security on sale or mortgage where duty on principal deed does not exceed 20s.	Same <i>ad valorem</i> as on sale or mortgage.			
Exceeding 20s. .. .. .	1	0	0	
BOND as an additional or further security, previously secured by other security therein referred to, and paid the proper duty:—				
Where the sum shall not exceed £1400 .. .. .	The same duty as on a Bond for like sum.			
And where the same shall exceed £1400 .. .. .	1	15	0	
BOND or MORTGAGE transfer or assignment:—				
Where principal money shall not exceed in amount in the whole £1400 .. .. .	The same duty as on a Bond for total amount.			
And in every other case .. .. .	1	15	0	
BOND as principal security for payment of any annuity, upon original sale thereof .. .. .	The duty as on a conveyance.			
BOND given as security for the payment of any annuity (except upon the original sale thereof) at stated periods, for any certain term, so that the amount can be previously ascertained .. .. .	The same <i>ad valorem</i> as on a Bond for such total amount.			
BOND ditto, for life or other indefinite period, so that the same cannot be previously ascertained:—				
Where annuity shall not exceed £50 per annum .. .. .	1	0	0	
£50 and not £100 per annum .. .. .	2	0	0	
Exceeding £100 per annum, and also for every £100 and fractional part of £100 per annum .. .. .	2	0	0	
BOND of INDEMNITY .. .. .	1	15	0	
BOND for due execution of an office .. .. .	1	15	0	
BOND of any kind or description, given for any other purpose than as aforesaid .. .. .	The duty chargeable thereon by any Act now in force.			
Provided always that no bond shall be charged with any greater amount of stamp duty than the <i>ad valorem</i> on the penalty of such bond.				
COMPOSITION DEED .. .. .	1	15	0	
CONVEYANCE. (See Table)				
COPYHOLD. Admittance out of court, or memorandum thereof, or the copy of court roll of admittance in court .. .. .	0	2	6	
Progressive duty .. .. .	0	2	6	
COUNTERPART LEASE. See "Duplicate"				
COVENANT, Deed of:				
Where <i>ad valorem</i> charged on principal deed shall not exceed 10s .. .. .	A duty equal to <i>ad valorem</i> .			
Exceeding 10s .. .. .	0	10	0	
DEED of any description, not otherwise charged or exempted	1	15	0	
DEFEASANCE apparently absolute, but intended only as a security. See "Mortgage"				
DUPLICATE or COUNTERPART of any deed or instrument of any description whatever, chargeable with any stamp duty or duties, either under this schedule or any other Act or Acts now in force:				
Where such duty or duties chargeable as aforesaid (exclusive of progressive duty) shall not amount to 5s. .. .. .	The same duty or duties as on original deed.			
And where the same shall amount to 5s. and upwards .. .. .	0	5	0	
Progressive duty in the latter case .. .. .	0	2	6	
In latter case duplicate requires a denoting stamp.				
FEOFFMENT. See "Conveyance" or "Mortgage."				
FURTHER CHARGE. See "Mortgage."				
LEASE subject to yearly rent only. (See Table.)				
LEASE granted in consideration of money by way of premium, without rent, or with rent under £20 .. .. .	The duty as on conveyance for the amount.			
LEASE by way of premium, and also at a yearly rent amounting to £20 or upwards .. .. .	Both duties payable.			
LEASE of any kind, not otherwise charged .. .. .	1	15	0	

LEASE, Assignment of. Upon any other occasion than a sale or mortgage .. .. .				A duty equal to duty with which a similar lease would have been chargeable under this Act.
Provided where similar lease would be £1 15s., such assignment shall be .. .. .	1	15	0	
LETTER of LICENCE .. .. .	1	15	0	
LETTER of ATTORNEY for sale, transfer, acceptance, or receipt of stocks or funds .. .. .	1	0	0	
LETTER or POWER of ATTORNEY of any other kind .. .. .	1	10	0	
MEMORIAL to be registered pursuant to Act for registering deeds, and upon every skin upon which same is written .. .. .	0	2	6	
MEMORIAL of ANNUITY, and upon every skin .. .. .	1	0	0	
MORTGAGES. The duties are similar to Bonds. (See Table)				
MORTGAGE, Reconveyance:				
Where principal money shall not exceed £1400 .. .. .				<i>Ad valorem</i> mortgage duty.
And in any other case .. .. .	1	15	0	
RECOGNIZANCE as a security. See "Mortgage."				
RECOGNIZANCE as an indemnity .. .. .	1	15	0	
RELEASE. See "Conveyance" or "Mortgage."				
RELEASE, GENERAL .. .. .	1	15	0	
SETTLEMENT of MONEY or STOCK. (See Table.)				
Deeds chargeable with <i>ad valorem</i> which relates to settlement of lands or property, shall be charged with a further duty, as if a separate deed, exclusive of progressive duty				
SURRENDER. See "Conveyance" or "Mortgage."				
TRANSFER. See "Conveyance" or "Mortgage."				
WARRANT of ATTORNEY .. .. .				The duties are similar to Bonds.
Except where same shall be already secured, and proper duty paid exceeding 5s., and also where given for a sum exceeding £200 by a person in actual custody .. .. .	0	5	0	
WARRANT of ATTORNEY, not otherwise charged .. .. .	1	15	0	
PROGRESSIVE DUTY ON ORIGINAL DEEDS:				
For every deed, together with any receipt or other matter put or indorsed thereon or annexed thereto, which shall contain 2160 words or upwards, then for every entire quantity of 1080 over and above the first 1080 words a progressive duty, viz.:				
Where such deed shall be chargeable with any <i>ad valorem</i> duty not exceeding 10s., a progressive duty equal in amount to such <i>ad valorem</i> duty or duties				
And in every other case (except where any other progressive duty is expressly charged) a progressive duty of	0	10	0	
PROGRESSIVE DUTY ON DUPLICATES. See "Duplicate."				

TABLE OF AD VALOREM DUTIES.

LEASES	MORTGAGES, BONDS, and WARRANTS of ATTORNEY	CONVEYANCES	SETTLEMENTS
Commence at not exceeding £5, and increase 6d. for every £5 and fractional part of £5 up to £25; then increase 2s. 6d. for every £25 and fractional part of £25 up to £100; and then increase 5s. for every £50 and fractional part of £50 up to £300; then increase 2s. 6d. for every £100 and fractional part of £100 upwards.	Commence at not exceeding £40, and increase 1s. 3d. for every £50 and fractional part of £50 up to £300; then increase 2s. 6d. for every £100 and fractional part of £100 upwards.	Commence at not exceeding £25, and increase 2s. 6d. for every £25 and fractional part of £25 up to £300; then increase 5s. for every £50 and fractional part of £50 up to £600; and then increase 10s. for every £100 and fractional part of £100 upwards.	Commence at not exceeding £100, and increase 5s. for every £100 and fractional part of £100 upwards.
If yearly rent shall not exceed	If sum secured does not exceed	If purchase-money does not exceed	If sum settled does not exceed
£ s. d.	£ s. d.	£ s. d.	£ s. d.
5 .. 0 0 6	50 .. 0 1 3	25 .. 0 2 6	100 .. 0 5 0
10 .. 0 1 0	100 .. 0 2 6	50 .. 0 5 0	200 .. 0 10 0
15 .. 0 1 6	150 .. 0 3 9	75 .. 0 7 6	300 .. 0 15 0
20 .. 0 2 0	200 .. 0 5 0	100 .. 0 10 0	400 .. 1 0 0
25 .. 0 2 6	250 .. 0 6 3	125 .. 0 12 6	500 .. 1 5 0
50 .. 0 5 0	300 .. 0 7 6	150 .. 0 15 0	600 .. 1 10 0
75 .. 0 7 6	400 .. 0 10 0	175 .. 0 17 6	700 .. 1 15 0
100 .. 0 10 0	500 .. 0 12 6	200 .. 1 0 0	800 .. 2 0 0
150 .. 0 15 0	600 .. 0 15 0	225 .. 1 2 6	900 .. 2 5 0
200 .. 1 0 0	700 .. 0 17 6	250 .. 1 5 0	1000 .. 2 10 0
250 .. 1 5 0	800 .. 1 0 0	275 .. 1 7 6	1100 .. 2 15 0
300 .. 1 10 0	900 .. 1 2 6	300 .. 1 10 0	1200 .. 3 0 0
350 .. 1 15 0	1000 .. 1 5 0	350 .. 1 15 0	1300 .. 3 5 0
400 .. 2 0 0	1100 .. 1 7 6	400 .. 2 0 0	1400 .. 3 10 0
450 .. 2 5 0	1200 .. 1 10 0	450 .. 2 5 0	1500 .. 3 15 0
500 .. 2 10 0	1300 .. 1 12 6	500 .. 2 10 0	1600 .. 4 0 0
550 .. 2 15 0	1400 .. 1 15 0	550 .. 2 15 0	1700 .. 4 5 0
600 .. 3 0 0	1500 .. 1 17 6	600 .. 3 0 0	1800 .. 4 10 0
650 .. 3 5 0	1600 .. 2 0 0	700 .. 3 10 0	1900 .. 4 15 0
700 .. 3 10 0	1700 .. 2 2 6	800 .. 4 0 0	2000 .. 5 0 0
750 .. 3 15 0	1800 .. 2 5 0	900 .. 4 10 0	2100 .. 5 5 0
800 .. 4 0 0	1900 .. 2 7 6	1000 .. 5 0 0	2200 .. 5 10 0
850 .. 4 5 0	2000 .. 2 10 0	1100 .. 5 10 0	2300 .. 5 15 0
900 .. 4 10 0	2100 .. 2 12 6	1200 .. 6 0 0	2400 .. 6 0 0
950 .. 4 15 0	2200 .. 2 15 0	1300 .. 6 10 0	2500 .. 6 5 0
1000 .. 5 0 0	2300 .. 2 17 6	1400 .. 7 0 0	2600 .. 6 10 0
1050 .. 5 5 0	2400 .. 3 0 0	1500 .. 7 10 0	2700 .. 6 15 0
1100 .. 5 10 0	2500 .. 3 2 6	1600 .. 8 0 0	2800 .. 7 0 0
1150 .. 5 15 0	2600 .. 3 5 0	1700 .. 8 10 0	2900 .. 7 5 0
1200 .. 6 0 0	2700 .. 3 7 6	1800 .. 9 0 0	3000 .. 7 10 0
1250 .. 6 5 0	2800 .. 3 10 0	1900 .. 9 10 0	3100 .. 7 15 0
1300 .. 6 10 0	2900 .. 3 12 6	2000 .. 10 0 0	3200 .. 8 0 0
1350 .. 6 15 0	3000 .. 3 15 0	2100 .. 10 10 0	3300 .. 8 5 0
1400 .. 7 0 0	3100 .. 3 17 6	2200 .. 11 0 0	3400 .. 8 10 0
1450 .. 7 5 0	3200 .. 4 0 0	2300 .. 11 10 0	3500 .. 8 15 0
1500 .. 7 10 0	3300 .. 4 2 6	2400 .. 12 0 0	3600 .. 9 0 0

Example—Multi'ly by 2, cut off the last two figures, and divide by 8. Example—Cut off the last two figures, and divide by 8. Example—Cut off the last two figures, and divide by 2. Example—Cut off the last two figures, and divide by 4.



THE ILLUSTRATED LONDON ALMANACK FOR 1851.

BILLS AND RECEIPT STAMPS.

INLAND BILLS AND PROMISSORY NOTES.

Not exceeding 2 months.		Exc. 2 mo.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.
£2 0	£5 5	1 0	1 6
5 5	20	1 6	2 0
20	30	2 0	2 6
30	50	2 6	3 6
50	100	3 6	4 6
100	200	4 6	5 0
200	300	5 0	6 0
300	500	6 0	8 6
500	1000	8 6	12 6
1000	2000	12 6	15 0
2000	3000	15 0	25 0
3000 and upwards		25 0	30 0

RECEIPTS.

If £5 and under £10		s. d.	
10	20	0	6
20	50	1	0
50	100	1	6
100	200	2	6
200	300	4	0
300	500	7	6
500	1000	10	0
1000 or upwards		10	0
Receipts in full		10	0

PROTESTS.

BILL OR NOTE.		s. d.	
Less than £20		2	0
£20 and 100		3	0
100 under 500		5	0
500 or upwards		10	0
Of any other kind		5	0
Bills of Lading		0	6
Charterparty		5	0

BILLS OF EXCHANGE. FOREIGN.

Not exceeding		£100		s. d.	
200	500	4	0		
500	1000	5	0		
1000	2000	7	6		
2000	3000	10	0		
3000		15	0		

DUTIES ON LEGACIES, &c. Of the value of £20, or upwards.

To children or their descendants, or lineal ancestors of the deceased	£1 0 0
Brother or sister, or their descendants	3 0 0
The husband or wife of the deceased not chargeable with duty.	

Uncle or aunt, or their descendants	£5 0 0
Grand-uncle or aunt, or their descendants	6 0 0
All other relations, or strangers	10 0 0

APPRENTICES' INDENTURES.

Premium not amounting to £30	£1 0	£400 & not amounting to £500	£25 0
£30 and not amounting to £50	2 0	500	600 30 0
50	100 3 0	600	800 40 0
100	200 6 0	800	1000 50 0
200	300 12 0	1000 or upwards	60 0
300	400 20 0	Duplicate	5 0

LICENSES.

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	2 0
For Hawkers and Pedlars, on foot	4 0
Ditto, with one horse, ass, or mule	8 0
Stage Carriage License, for every carriage	3 3
Hackney Carriage License, for every carriage	5 0
Selling Beer, to be drunk on the Premises	3 3
Ditto, not to be drunk on the Premises	1 1

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	£ s. d. 3 18 6	24	£ s. d. 7 5 9	32	£ s. d. 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 2	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 3	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.

HORSE TAX.

FOR RIDING, OR DRAWING CARRIAGES.

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

Horses let to hire with post duty, each .. .. £1 8 9  
 Race Horses, each .. .. 3 10 0  
 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.

DUTIES ON CARRIAGES.

WITH FOUR WHEELS.

No.	Per carriage for private use.	No.	Per carriage for private use.	No.	Stage-coaches and post-chaises.	No.	Stage-coaches and post-chaises.
1	£ s. d. 6 0 0	5	£ s. d. 7 17 6	1	£ s. d. 5 5 0	5	£ s. d. 25 5 0
2	6 10 0	6	8 4 0	2	10 10 0	6	31 10 0
3	7 0 0	7	8 10 0	3	15 15 0	7	35 15 0
4	7 10 0	8	8 16 0	4	21 0 0	8	42 0 0

WITH TWO WHEELS.

Carriages with two wheels, each .. .. £ s. d. 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, 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.

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 for dogs kept for the care of sheep.

PENALTIES UNDER THE STAMP ACT.

For acting as an Appraiser without a license, £50.  
 For writing an Appraisal upon paper not duly stamped, £50.  
 Appraisers' 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 Cheque more than 15 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 of consideration money in Conveyance.—On the Attorney, £500; on the Purchaser and Seller, £50, and five times the amount of the excess of duty, payable on the full consideration money which ought to have been set forth; and the Purchaser may recover back so much of the consideration money as shall not be stated.  
 For selling Plate without license, £20: gold, above 2 dwts.; silver, 5 dwts.  
 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 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.  
 For giving an unstamped receipt for money amounting to £5 and upwards, £10.  
 For giving a receipt on an insufficient stamp, £10.  
 For refusing to give a receipt when demanded for money paid, and amounting to £5, £10.  
 For selling playing cards without an Ace of Spades duly stamped, £10. For being in possession of unstamped playing cards, £5 per pack.  
 Vendors of Stamps may purchase an Allowance Ticket, but must not repurchase a Stamp.

DIRECTIONS FOR MAKING A WILL.

SPECIFIED TO BE USED SINCE DECEMBER, 1837.

The Will must be signed at the foot or end of it by the Testator, or by some other person in his presence, and by his direction.  
 The signature must be made or acknowledged by the Testator in the presence of two or more witnesses present at the same time.  
 The witnesses must attest and subscribe the Will in the presence of the Testator.  
 It will then be sufficient for the passing of real or personal property, or both. Note. The whole of the above ceremonies will be required whether the Will contain the most trifling gift, or disposes of property of the first magnitude. And note further. A gift to an attesting witness or to the wife or husband of an attesting witness is void; therefore, neither a legatee nor the wife nor husband of a legatee should be made an attesting witness to a Will.  
 No particular form of attestation is necessary, but the following may be used, if used, it must be copied and written at the end of the Will below the signature of the testator:—  
 "Signed by the said .. .., the Testator, in the presence of us, present at the same time, who in his presence have subscribed our names as Witnesses."  
 The Testator should appoint one or more Executors.  
 If, after the execution of the Will, any alteration be made in it, by obliteration, interlineation, or otherwise, care must be taken that such alteration be executed in like manner as the Will itself. And it will be desirable also that the names of the Testator and witnesses be written on the margin of the Will, opposite every such obliteration, interlineation, or other alteration.  
 Wills may at any time be revoked; but wills made by single persons or widowers are absolutely void on their marriages after the date of the Wills, but such Wills may be re-executed by new delivery with two attesting witnesses, or by a Codicil similarly executed, expressive of the Testator's wish to carry into effect the provisions of the original Will.  
 N.B. No person who is under twenty-one can make a Will.