

THE ILLUSTRATED LONDON ALMANACK FOR 1852.

BILLS AND RECEIPT STAMPS.

INLAND BILLS AND PROMISSORY NOTES.

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

RECEIPTS.

	£ s. d.
If £5 and under £10	... 0 3
10	... 0 6
20	... 1 0
50	... 1 6
100	... 2 6
200	... 4 0
300	... 5 0
500	... 7 6
1000 or upwards	... 10 0
Receipts in full	... 10 0

PROTESTS.

BILL OR NOTE.	£ s. d.
Less than...	... £20
£20 and under 100	... 3 0
100	... 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.	£ s. d.
Not exceeding ...	£100	1 6
Above £100 & not exc.	200	3 0
"	500	4 0
"	1000	5 0
"	2000	7 6
"	3000	10 0
"	3000	15 0

DUTIES ON LEGACIES, &c.

Of the value of £20, or upwards.	£ s. d.
To children, or their descendants, or lineal ancestors of the deceased	£1 0 0
Brother or sister, or their descendants	3 0 0
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

The husband or wife of the deceased not chargeable with duty.

APPRENTICES' INDENTURES.

Premium not amounting to	£30	£1 0	£100 & not amounting to	£500	£25 0
30 and not amounting to	£50	2 0	500	...	2 0
50	100	3 0	600	...	3 0
100	200	6 0	800	...	4 0
200	300	12 0	1000 or upwards	...	6 0
300	400	20 0	Duplicate...	...	0 5

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

NEW HOUSE-TAX.

This Act relates the duties payable on dwelling-houses according to the number of windows or lights, and grants in lieu thereof other duties on inhabitant houses, according to their annual value. It came into operation in England on the 5th of April, and in Scotland after Whitsunday Term, 1851. No market-garden or nursery-ground is to be included in the valuation of any dwelling-house. The duties made payable by this Act are:—

For every inhabited Dwelling House which, with the Household and other Offices, Yards, and Gardens therewith occupied and charged, is or shall be worth the Rent of Twenty Pounds, or upwards, by the year;—

Where any such Dwelling House shall be occupied by any person in Trade, who shall expose to sale and sell any Goods, Wares, or Merchandise, in any Shop or Warehouse, being part of the same Dwelling House, and in the Front and on the Ground or Basement Story thereof;

And also where any such Dwelling House shall be occupied by any Person who shall be duly licensed by the laws in force to sell therein by retail Beer, Ale, Wine, or other Liquors, although the room or rooms thereof in which any such Liquors shall be exposed to sale, sold, drunk, or consumed, shall not be such Shop or Warehouse as aforesaid;

And also where any such Dwelling House shall be a Farm-house occupied by a Tenant or Farm Servant, and *bond fide* used for the purposes of Husbandry only.

There shall be charged for every Twenty Shillings of such annual value of any such Dwelling House, the sum of Sixpence;

And where any such Dwelling House shall not be occupied and used for any such purpose, and in manner aforesaid, there shall be charged for every Twenty Shillings of such annual value the sum of Ninepence.

\*\* 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.	6	£ s. d.	11	£ s. d.	16	£ s. d.
2	1 8 9	7	2 18 0	12	3 3 6	17	3 3 9
3	2 7 3	8	2 19 9	13	3 3 6	18	3 4 0
4	2 12 3	9	3 0 9	14	3 3 9	19	3 4 6
5	2 15 0	10	3 3 6	15	3 3 9	20	3 5 0
	2 15 9		3 3 6		3 3 9		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.	5	£ s. d.	1	£ s. d.	5	£ s. d.
2	6 0 0	6	7 17 6	2	5 5 0	6	26 5 0
3	6 10 0	7	8 4 0	3	10 10 0	7	31 10 0
4	7 0 0	8	8 10 0	4	15 15 0	8	56 15 0
	7 10 0		8 16 0		21 0 0		42 0 0

WITH TWO WHEELS.

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

	£ s. d.
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.  
*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-dated 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 a 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.