

THE ILLUSTRATED LONDON ALMANACK FOR 1853.

STAMP AND OTHER GOVERNMENT DUTIES.

ADVERTISEMENTS (3 and 4 Will. 4, c. 23).

For and in respect of every advertisement contained in or published with any gazette or other newspaper, or contained in or published with any other periodical paper, or in or with any pamphlet or literary work s. d. 1 6

AGREEMENTS.

Agreement, or any minute or memorandum of agreement, made in England or Ireland under hand only, or made in Scotland without any clause of registration (not charged otherwise than under the head "Agreement" in the schedule to the Act 55 Geo. 3, c. 184, nor expressly exempted from all Stamp Duty), where the matter thereof shall be of the value of £20 or upwards, whether the same shall be only evidence of a contract, or obligatory upon the parties from its being a written instrument, together with every schedule, receipt, or other matter put or indorsed thereon, or annexed thereto (Act of 1850, 13 and 14 Vict., c. 97) s. d. 2 6

And (by the same Act) where the same shall contain 2160 words or upwards, then, for every entire quantity of 1030 words contained therein over and above the first 1030 words, a further progressive duty of s. d. 2 6

LEASES.

Lease or tack, of any lands, tenements, hereditaments, or heritable subjects, at a yearly rent, without any sum of money by way of fine, premium, or grassum paid for the same: where the yearly rent shall not exceed £5 s. d. 0 6
 And where the same shall exceed £5, and not exceed £10 1 0
 And where the same shall exceed £10, and not exceed £15 1 6
 And where the same shall exceed £15, and not exceed £20 2 0
 And where the same shall exceed £20, and not exceed £25 2 6
 And where the same shall exceed £25, and not exceed £30 3 0
 And where the same shall exceed £30, and not exceed £35 3 6
 And where the same shall exceed £35, and not exceed £40 4 0
 And where the same shall exceed £40, and not exceed £45 4 6
 And where the same shall exceed £45, and not exceed £50 5 0
 And where the same shall exceed £50, and not exceed £55 5 6
 And where the same shall exceed £55, and not exceed £60 6 0
 And where the same shall exceed £60, and not exceed £65 6 6
 And where the same shall exceed £65, and not exceed £70 7 0
 And where the same shall exceed £70, and not exceed £75 7 6
 And where the same shall exceed £75, and not exceed £80 8 0
 And where the same shall exceed £80, and not exceed £85 8 6
 And where the same shall exceed £85, and not exceed £90 9 0
 And where the same shall exceed £90, and not exceed £95 9 6
 And where the same shall exceed £95, and not exceed £100 10 0
 And where the same shall exceed £100, then for every £50, and also for any fractional part of £50 above 5 0

POWER OF ATTORNEY.

Letter or power of attorney, or commission or factory in the nature thereof s. d. 1 10 0
 And where the same, together with any schedule or other matter put or endorsed thereon, or annexed thereto, shall contain 2160 words, or upwards, then, for every entire quantity of 1030 words contained therein, over and above the first 1030 words, a further progressive duty at 20s. under 55 George 3, but under act of 1850 0 10 0

NEWSPAPERS.

Newspapers (6 and 7 William 4, c. 76), for every sheet, or other piece of paper, whereon any newspaper shall be printed 0 0 1
 [The Act also provides for additional duties on sheets exceeding a certain size and on Supplements, and defines what shall be deemed a newspaper, and what publications are exempted.]

INLAND BILLS AND PROMISSORY NOTES.

| If | Not exceeding 2 months. | Exc. 2 mo. | Exc. 2 mo. | |
|------------------|-------------------------|------------|------------|-------|
| | | | s. d. | s. d. |
| Above | and not exceeding | £2 0 | £5 5 | 1 0 |
| | | 5 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 | 3000 | 25 0 | | |

RECEIPTS.

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

PROTESTS.

| Less than | £20 | s. d. |
|-------------------|-------|-------|
| £20 | and | 100 |
| 100 | under | 500 |
| 500 or upwards | .. | 10 0 |
| Of any other kind | .. | 5 0 |
| Bills of Lading | .. | 0 6 |
| Charterparty | .. | 5 0 |

BILLS OF EXCHANGE.

| When in sets, then for every bill of each set | s. d. |
|---|-------|
| not exceeding £100 | 1 6 |
| Above £100 & not exc. 200 | 3 0 |
| " 200 | 5 0 |
| " 500 | 10 0 |
| " 1000 | 20 0 |
| " 2000 | 30 0 |
| " 3000 | 40 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 | Uncle or aunt, or their descendants | £5 0 0 |
| Brother or sister, or their descendants | 3 0 0 | Grand-uncle or aunt, or their descendants | 6 0 0 |
| The husband or wife of the deceased | not chargeable with duty. | 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 | .. | 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 |

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 | 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. | 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 | 36 15 0 |
| 5 | 7 10 0 | 9 | 8 16 0 | 5 | 21 0 0 | 9 | 42 0 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, 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.

HOUSE-TAX.

This Act repeals the duties payable on dwelling-houses according to the number of windows or lights, and grants in lieu thereof other duties on inhabited houses, according to their annual value. 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 Storey 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 bona fide used for the purpose 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.