

THE ILLUSTRATED LONDON ALMANACK FOR 1851.

CITY OFFICERS.

LORD MAYOR.

The Right Honourable THOMAS SIDNEY, M.P., Billingsgate Ward, 1844.  
Elected September 29th—Sworn in November 9th.

SHERIFFS.

Alderman D. W. Wire. | G. A. Wallis, Esq.  
Elected 24th June—Sworn in 28th September.

UNDER-SHERIFFS.

James Anderton, Esq., and Charles Augustus Smith, Esq.

CHAMBERLAIN.

Sir John Key, Bart., Elected 1853.

RECORDER.

Right Hon. J. A. Stuart Wortley, M.P.

ALDERMEN.

THE FOLLOWING HAVE PASSED THE CHAIR.

When chosen.

Thompson, W., Esq., M.P.	Bridge Without Ward	1821
Laurie, Sir Peter, Knt.	Aldersgate	1826
Farebrother, C., Esq.	Lime-street	1826
Copeland, W., Esq., M.P.	Bishopsgate	1829
Kelly, T., Esq.	Farringdon Within	1830
Wilson, Samuel, Esq.	Castle Baynard	1831
Marshall, Sir C., Knt.	Bridge Within	1832
Humphery, J., Esq., M.P.	Aldgate	1835
Magnay, Sir William, Bart.	Vintry	1838
Carroll, Sir George	Candlewick	1840
Hooper, John K., Esq.	Queenhithe	1840
Duke, Sir James, M.P.	Farringdon Without	1840
Farncomb, Thomas Esq.	Bassishaw	1840
Musgrove, Sir John, Bart.	Broad-street	1842
Hunter, William, Esq.	Coleman-street	1843
Challis, Thomas, Esq.	Cripplegate	1843

THE FOLLOWING HAVE NOT PASSED THE CHAIR.

Moon, F. G., Esq.	Portoken Ward	1844
Salomons, David, Esq.	Cordwainer	1848
Finnis, Thomas Quedsted, Esq.	Tower	1848
Lawrence, William, Esq.	Bread-street	1848
Carden, Sir Robert Walter	Dowgate	1849
Wire, David W., Esq.	Walbrook	1851
Cubitt, Sir William	Langbourne	1851
Carter, J., Esq.	Cornhill	1851
Muggeridge, Henry, Esq.	Cheap	1853

EAST INDIA COMPANY.

DIRECTORS.

CHAIRMAN—Russell Ellice, Esq.

DEPUTY CHAIRMAN—Major James Oliphant.

William Wigram, Esq.	Martin Tucker Smith, Esq., M.P.
John Loch, Esq.	W. H. C. Plowden, Esq., M.P.
Charles Mills, Esq.	Elliot Macnaghten, Esq.
John Masterman, Esq., M.P.	Hon. W. H. L. Melville.
John Petty Muspratt, Esq.	Ross Donnelly Mangles, Esq., M.P.
Lieut-Gen. Sir J. L. Lushington.	William Dent, Esq.
Henry Shank, Esq.	Major John Arthur Moore.
Sir Richard Jenkins, G.C.B.	John Harvey Astell, Esq.
John Cotton, Esq.	Henry Thoby Princep, Esq.
William Butterworth Bayley, Esq.	D. Coutts Majoribanks, Esq., M.P.
John Shepherd, Esq.	

BANK OF ENGLAND.

GOVERNOR—John George Hubbard, Esq.

DEPUTY GOVERNOR—Thomas M. Weguelin, Esq.

DIRECTORS.

Henry Hulse Berens, Esq.	Kirkman D. Hodgson, Esq.
Arthur Edward Campbell, Esq.	Henry Lancelot Holland, Esq.
Edward H. Chapman, Esq.	Thomas Newman Hunt, Esq.
William Cotton, Esq.	Alfred Lathom, Esq.
Robert W. Crawford, Esq.	James Malcolmson, Esq.
Bonamy Dobree, Esq.	James Morris, Esq.
Benjamin B. Greene, Esq.	Sheffield Neave, Esq.
Charles Pascoe Grenfell, Esq.	George Warde Norman, Esq.
Henry Hucks Gibbs, Esq.	John Horsley Palmer, Esq.
Thomson Hankey, Jun., Esq.	Henry James Prescott, Esq.
John Oliver Hanson, Esq.	William Thompson, Esq., Alderman
John Benjamin Heath, Esq.	Thomas Tooke, Jun., Esq.

LAW COURTS.

CHANCERY.—Lord High Chancellor, Lord Cranworth. Master of the Rolls, Sir John Romilly. Vice-Chancellors: Sir Richard Kindersley, Sir J. Stuart, Sir W. Page Wood.

LODS JUSTICES OF APPEAL.—Sir James K. L. Bruce, Sir George J. Turner  
QUEEN'S BENCH.—Lord Chief Justice, Lord Campbell. Judges: Sir John T. Coleridge, Sir Wm. Wightman, Sir Wm. Erle, Sir Charles Crompton.  
COMMON PLEAS.—Lord Chief Justice, Sir John Jervis. Judges: Sir Wm. Hen. Maule, Sir C. Cresswell, Sir Edw. Vaughan Williams, Sir Thos. N. Talford.  
EXCHEQUER.—Lord Chief Baron, Sir Frederick Pollock. Barons: Sir James Parke, Sir Edw. H. Alderson, Sir Thomas J. Platt, Sir Samuel Martin.

COURT OF BANKRUPTCY.

London.—Joshua Evans, Esq., John Samuel Martin Fonblaque, Esq., Robert George Cecil Fane, Esq., Edward Holroyd, Esq., Edward Goulburn, D.C.L., Serjeant-at-Law.  
Birmingham.—John Balguy, Esq., Q.C., and Edmund Robert Daniell, Esq.  
Liverpool.—Richard Stevenson, Esq., and H. J. Perry, Esq.  
Manchester.—Walter Skirrow, Esq., Q.C., and William Thos. Jemmett, Esq.  
Leeds.—Martin John West, Esq., and William Scrope Ayrton, Esq.  
Bristol.—Matthew Davenport Hill, Esq., Q.C., and H. J. Stephen, Esq., Serjeant.  
Exeter.—Montague Baker Bere, Esq.  
Newcastle.—N. Ellison, Esq.

STAMP AND OTHER GOVERNMENT DUTIES.

RECEIPTS.

For £2 and upwards (after 10th October, 1853) . . . . . One penny.  
N.B. Persons receiving the money are compelled to pay the duty.  
(Receipts may be stamped within 14 days of date on payment of £5, or within one month on payment of £10 penalty: after that time they cannot be stamped.)

LETTER OR POWER OF ATTORNEY.

Letter or power of attorney, or commission or factory in the nature thereof . . . . . £ s. d.  
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 1080 words contained therein, over and above the first 1080 words, a further progressive duty at 20s. under 55 George 3, but under act of 1850 0 10 0

AGREEMENTS (NOT UNDER SEAL).

Of the value of £20 or upwards . . . . . 2s. 6d.  
If the agreement contain 2160 words, or upwards, then for every quantity of 1080 words over the first 1080, a further progressive duty of . . . 2s. 6d.  
EXEMPTIONS.—Letters containing any agreement in respect of any merchandise, or evidence of such an agreement, which shall pass by the post, between merchants or other persons carrying on trade or commerce in Great Britain or Ireland, and residing and actually being, at the time of sending such letters, at the distance of 50 miles from each other.  
Agreements may be stamped within 14 days after date without penalty, and at any time after 14 days on payment of £10 penalty.

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:—

Yearly rent not exceeding £5	0 6	Exceed. £25, and not exc. £50	5 0
Exceeding £5, and not exceed. 10	1 0	" 50, "	7 6
" 10, "	1 6	" 75, "	10 0
" 15, "	2 0	" 100, then for every 50	0
" 20, "	2 6	or any fractional part of £50	5 0

INLAND BILLS AND PROMISSORY NOTES.

(They cannot be stamped after being written.)

	Not exceeding 2 months' date, or 60 days' sight.	Exc. Ditto.
If £20	s. d. £5 1 0	s. d. 1 6
5 5	20 1 6	2 0
20	30 2 0	2 6
30	50 2 6	3 6
50	100 3 5	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

APPRENTICES' INDENTURES,

AND ASSIGNMENTS OF THEM.

Where no money is paid . . . . .	2s. 6d.
Under £30 . . . . .	£1
For £30 and under . . . . .	2
50 " . . . . .	3
100 " . . . . .	6
200 " . . . . .	12
300 " . . . . .	20
400 " . . . . .	25
500 " . . . . .	30
600 " . . . . .	40
800 " . . . . .	50
1,000 and upwards . . . . .	60

PROTESTS.

BILL OR NOTE.

£20 } and {	100 . . . . .	3 0
100 } under {	500 . . . . .	5 0
500 or upwards . . . . .		10 0
Of any other kind . . . . .		5 0

BILLS OF EXCHANGE.

FOREIGN.

(When not in sets, same duty as inland bills.)

When in sets, then for every bill of each set not exceeding . . . . .	£100 1 6
Above £100 & not exceed. . . . .	200 3 0
" 200 " . . . . .	500 4 0
" 500 " . . . . .	1000 5 0
" 1000 " . . . . .	2000 7 6
" 2000 " . . . . .	3000 10 0
" 3000 " . . . . .	15 0

Bills of Lading (cannot be stamped after execution) . . . . . 0 6  
Charterparty . . . . . 5 0  
(Charterparty may be stamped within 14 days after execution free of penalty; within one month, £10 penalty; a ter one month, cannot be stamped.)

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
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.

NEWSPAPERS.

By the 16th and 17th Vic., c. 63, s. 3, no higher stamp duty than one penny shall be chargeable on any newspaper printed on one sheet of paper, containing a superficies not exceeding 2295 inches.—The superficies in all cases to be one side only of the sheet of paper, and exclusive of the margin of the letter-press.

A supplement published with a newspaper duly stamped with one penny duty, such supplement being printed on one sheet of paper only, and together with the newspaper containing in the aggregate a superficies not exceeding 2295 inches, shall be free from stamp duty.

Any other supplement to a duly stamped newspaper shall not be chargeable with a higher stamp duty than one halfpenny, provided it does not contain a superficies exceeding 1148 inches.

And any two supplements to a duly stamped newspaper shall not be chargeable with a higher stamp duty than one halfpenny on each, provided each supplement be printed and published on one sheet of paper only, and that they contain together a superficies not exceeding in the aggregate 2295 inches.

No paper containing news, &c., is to be deemed to be a newspaper within the 6th and 7th Wm. IV., c. 76, or any act relating to stamp duties on newspapers, unless the same shall be published periodically, or in parts or numbers at intervals not exceeding 26 days between the publication of any two such parts or numbers.



THE ILLUSTRATED LONDON ALMANACK FOR 1854.

STAMP AND OTHER GOVERNMENT DUTIES (Continued.)

MALE SERVANTS.

For every servant above 18 years of age, annually	£ 1 0
Ditto under 18 years of age	0 10 6

DUTIES PAYABLE ON INHABITED HOUSES OF THE ANNUAL VALUE OF £20, OR UPWARDS.

The duty is 6d. in the pound in respect of dwelling-houses occupied by any person in trade who shall expose to sale and sell any goods in any shop or warehouse, being part of the same dwelling-house, and in front and on the ground or basement story thereof; or by a person licensed to sell therein, by retail, beer, &c.; or as a farm-house by a tenant, or farm servant, and *bonâ fide* used for the purpose of husbandry only.—The duty is 3d. in the pound for dwelling-houses not occupied and used for any of the purposes described in the preceding.

DOGS. £ s. d.

For every dog of whatever description or denomination	0 12 0
Provided always, that no person shall be chargeable with duty to any greater amount than £30 12s. for any number of hounds, or £9 for any number of greyhounds, kept by him in any year.	

EXEMPTIONS.—Any person in respect of any dog *bonâ fide* and wholly kept and used in the care of sheep or cattle, or in driving or removing the same; provided no such dog shall be a greyhound, hound, pointer, setting dog, spaniel, lurcher, or terrier.

HORSES LET TO HIRE.

(Omnibuses and Cabs excepted.)

Where the person taking out the license shall keep at one and the same time to let for hire one horse or one carriage only	7 10 0
Where such person shall keep any greater number of horses or carriages, not exceeding two horses or two carriages	12 10 0
Not exceeding four horses or three carriages	20 0 0
Not exceeding eight horses or six carriages	30 0 0
Not exceeding twelve horses or nine carriages	40 0 0
Not exceeding sixteen horses or twelve carriages	50 0 0
Not exceeding twenty horses or fifteen carriages	60 0 0
Exceeding fifteen carriages	70 0 0
Exceeding twenty horses, then for every additional number of ten horses, and for any additional number less than ten over and above twenty, the further additional duty of	10 0 0

DUTIES ON HORSES AND MULES. £ s. d.

For every horse kept or used for racing	3 17 0
For every other horse, and for every mule, exceeding respectively the height of thirteen hands of four inches to each hand, kept for the purpose of riding, or drawing any carriage chargeable with duty	1 1 0
For every horse and mule exceeding the height of thirteen hands, kept for any other purpose	0 10 6
For every pony or mule not exceeding the height of thirteen hands, kept for the purpose of riding, or drawing any carriage chargeable with duty	0 10 6
And for every pony or mule kept for any other purpose	0 5 3

EXEMPTIONS.—Any horses or mules kept solely for the purposes of trade or husbandry.

DUTIES ON CARRIAGES.

For every carriage with four wheels, where drawn by two or more horses or mules	3 10 0
Where drawn by one horse or mule only	2 0 0
For every carriage with four wheels, each being of less diameter than thirty inches, where drawn by two or more ponies or mules, neither of them exceeding thirteen hands in height	1 15 0
Where drawn by one such pony or mule only	1 0 0
For every carriage with less than four wheels, where drawn by two or more horses or mules	2 0 0
Where drawn by one horse or mule only	0 15 0
Where drawn by one pony or mule only not exceeding thirteen hands in height	0 10 0

Carriages kept and used solely for the purpose of being let for hire, one half of the above-mentioned duties respectively.

For any carriage with four wheels used by any common carrier	2 6 8
And where the same shall have less than four wheels	1 6 8

EXEMPTIONS.—Any wagon, van, cart, or other carriage, to be used solely in the course of trade or husbandry.

HACKNEY CARRIAGES.—(CABS).

FARES BY DISTANCE.—Carriages drawn by one horse.—For any distance within and not exceeding one mile, 6d.; for any distance exceeding one mile, 6d. for every mile, and for any part of a mile over and above any number of miles, completed within a circumference of four miles from Charing Cross. 1s. per mile for every mile or part of a mile beyond the four mile circumference, when discharged beyond that circumference.

FARE BY TIME.—2s. for any time not exceeding one hour; 6d. for every fifteen minutes over the hour.

For every hackney carriage drawn by two horses one-third above the rates and fares hereinbefore mentioned.

The fares to be paid according to distance or time, at the option of the hirer, to be expressed at the commencement of the hiring; if not otherwise expressed, the fare to be paid according to distance.

No driver shall be compelling to hire his carriage for a fare to be paid according to time between eight o'clock in the evening and six in the morning.

When more than two persons shall be carried inside any hackney carriage, 6d. is to be paid for each person above two for the whole hiring, in addition to the above fares. Two children under ten years of age to be counted as one adult person.

When more than two persons shall be carried inside any hackney carriage with more luggage than can be carried inside the carriage, a further sum of 2d. for every package carried outside the said carriage is to be paid by the hirer in addition to the above fares.

ARMORIAL BEARINGS.

When chargeable to carriage duty at £3 10s. (annually)	£2 12 9
When not so chargeable	0 13 2

DRAFT OR ORDER.

Draft or Order for the payment of any sum of money to the bearer, or to order, on demand, one penny.

EXEMPTIONS.—All cheques, drafts, or orders for the payment of money to the bearer on demand, drawn upon any banker, and issued within 15 miles of the bank upon which they are drawn. All letters of credit to persons abroad, authorising drafts on the United Kingdom.

POLICIES OF INSURANCE.

Policy of Insurance upon Lives:—Where the sum insured shall not exceed £500, then for every £50, and any fractional part of £50—6d.; and where it shall exceed £500, and shall not exceed £1000, then for every £100, and any fractional part of £100—1s.; and where it shall exceed £1000, then for every £1000, and any fractional part of £1000—10s.

BONDS AND MORTGAGES.

Not exceeding £50	1s. 3d.	Exceed. £150 and not exc. £200	5s. 0d.
Exceed. £50 and not exceed. 100	2 6	" 200 "	250 6 3
" 100 "	150 3 9	" 250 "	300 7 6

And where the same shall exceed £300, then for every £100, and also or any fractional part of £100, 2s. 6d.

And where any such bond or mortgage shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein over and above the first 1080 words there shall be charged the further progressive duty following: viz. where such bond or mortgage shall be chargeable with any *ad valorem* stamp duty, not exceeding 10s., a further progressive duty equal to the amount of such *ad valorem* duty or duties. And in every other case, a further progressive duty of 10s.

LICENSES.

For Marriage, if special	£ 8	Stage Carriage License, for every carriage	3 3
Ditto, if not special	0 10	Hackney Carriage License, for every carriage, yearly duty	1 0
For Bankers	30 0	Ditto weekly duty, including Sunday	0 7
For Pawnbrokers, within the limits of the twopenny post	15 0	Ditto, ditto, (excepting Sunday)	0 6
Ditto, Elsewhere	7 10	Selling Beer, to be drunk on the Premises	3 3
For Appraisers	2 0	Ditto, not to be drunk on the Premises	1 1
For Hawkers and Pedlars, on foot	4 0		
Ditto, with one horse, ass, or mule	8 0		

PATENTS FOR INVENTIONS.—STAMP DUTIES ON.

On petition for grant of letters-patent	£5 0 0
On certificate of record of notice to proceed	5 0 0
On warrant of law officer for letters patent	5 0 0
On the sealing of letters-patent	5 0 0
On specification	5 0 0
On the letters-patent, or a duplicate thereof, before the expiration of the third year	50 0 0
On the letters-patent, or a duplicate thereof, before the expiration of the seventh year	100 0 0
On certificate of record of notice of objections	2 0 0
On certificates of every search and inspection	0 1 0
On certificate of entry of assignment or licence	0 5 0
On certificates of assignment or licence	0 5 0
On application for disclaimer	5 0 0
On caveat against disclaimer	2 0 0
On office copies of documents, for every ninety words	0 0 2

PROPERTY AND INCOME-TAX.

YEARLY INCOMES OF £150 AND UPWARDS:—

For every twenty shillings of the annual value or amount, during the term of two years from the 5th of April, 1853, the yearly duty of	0 0 7
And for two years from the 5th of April, 1855, the yearly duty of	0 0 6
And for three years from the 5th of April, 1857, the yearly duty of	0 0 5

YEARLY INCOMES OF £100 AND UNDER £150:—

For every twenty shillings of the annual value or amount, during the term of seven years from the 5th of April, 1853, the yearly duty of	0 0 5
And for the occupation of lands, tenements, or hereditaments (other than a dwelling-house occupied distinct from a farm of lands), for every twenty shillings of the annual value, during the first-mentioned term of two years, the yearly duty of 3d. in England, and 2d. in Scotland and Ireland; and during the said further term of two years, the yearly duty of 3d. in England, and 2d. in Scotland and Ireland; and during the said further term of three years, the yearly duty of 2d. in England, and 1d. in Scotland and Ireland. The Property and Income-tax then to cease.	

SUCCESSION-DUTY.

The Succession Duty Act grants the following duties to her Majesty, and they are to be considered as stamp duties:—Where the succession shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of £1 per centum upon such value; where the succession shall be a brother or sister, or a descendant of a brother or sister of the predecessor, a duty at the rate of £3 per centum upon such value; where the succession shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the predecessor, a duty at the rate of £5 per centum upon such value; where the succession shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of £6 per centum upon such value; and where the succession shall be in any other degree of collateral consanguinity to the predecessor than is described, or shall be described, or shall be a stranger in blood to him, a duty at the rate of £10 per centum upon such value. There is an interpretation clause of the terms, &c., used in the act. The term "personal property" is not to include leaseholds, but shall include money; and the term "property" is to include real and personal property, real estates, and all other property.