

STAMP AND OTHER GOVERNMENT DUTIES.

RECEIPTS.

For £2 and upwards One Penny.
N.B. Persons receiving the money are to pay the duty.

Receipts may be stamped within fourteen days of date on payment of £5, or within one month on payment of £10 penalty: after that time they cannot be stamped.

Adhesive stamps of One Penny may be used for receipts, or drafts, or orders on demand, without regard to their special appropriation—i.e., one will do for the other, and vice versa.

Receipts for money paid to Crown exempt from Stamp-duty. No exemption for letters acknowledging receipt of Bills or Money Securities.

AGREEMENTS (NOT UNDER SEAL).

Of the value of £20 or upwards 2s. 6d.
If the agreement contains 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 merchandise, by post, between merchants or traders in Great Britain or Ireland, residing and actually being, at the time, at the distance of fifty miles from each other; agreements relating to sale of goods; to hire of labourers, servants, and seamen; and to rack-rent leases under £5 per annum.

Agreements may be stamped within fourteen days after date without penalty, and at any time after fourteen days on payment of £10 penalty.

LEASES AND CONVEYANCES.

Lease or Tack of any lands, tenements, hereditaments, or heritable subjects, at a yearly rent, for less than thirty-five years, or less than a year, 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
Exceed. £5 and not exc. £10 . . . 1 0	„ „ 50 „ 75 . . . 7 6
„ 10 „ 15 . . . 1 6	„ 75 „ 100 . . . 10 0
„ 15 „ 20 . . . 2 0	„ 100, then for every £50 . . . 5 0
„ 20 „ 25 . . . 2 6	or any fractional part of £50 . . . 5 0

Lease or Tack of any lands, tenements, hereditaments, or heritable subjects, for any term of years exceeding thirty-five, at a yearly rent, with or without any sum of money by way of fine, premium, or grassum.

	Term not exceeding 100 Years.	Term exceeding 100 Years.
Where yearly rent not exceeding £5	£ s. d. 0 3 0	£ s. d. 0 6 0
And where exceeding £5 and not exceeding £10	0 6 0	0 12 0
„ 10 „ 15 „	0 9 0	0 18 0
„ 15 „ 20 „	0 12 0	1 4 0
„ 20 „ 25 „	0 15 0	1 10 0
„ 25 „ 50 „	1 10 0	3 0 0
„ 50 „ 75 „	2 5 0	4 10 0
„ 75 „ 100 „	3 0 0	6 0 0
Same exceeding £100, then for every £50, and also for any fractional part of £50	1 10 0	3 0 0

And where any such Lease or Tack as aforesaid shall be granted in consideration of a Fine, Premium, or Grassum, and also of a yearly Rent, such Lease or Tack shall be chargeable also, in respect of such Fine, Premium, or Grassum, with the *ad valorem* Stamp or Conveyances, pursuant to the 13th and 14th Vict., c. 97; see below.

Exemption.—Any Lease under the Trinity College (Dublin) Leasing and Perpetuity Act, 1851.

CONVEYANCE of any kind or description whatsoever in England or Ireland, and Charter, Disposition, or Contract containing the first original Constitution of Feu and Ground Annual Rights in Scotland (not being a Lease or Tack for Years), in consideration of an annual sum payable in perpetuity or for any indefinite period, whether Fee Farm or other Rent, Feu Duty, Ground Annual, or otherwise

The same Duties as on a Lease or Tack for a Term exceeding 100 Years, at a yearly Rent equal to such annual sum

Exemptions.—Any Lease for Lives not exceeding Three, or for a Term of Years determinable with Lives not exceeding Three, by whomsoever granted. Any Grant in Fee Simple or in Perpetuity made in Ireland under the Renewable Leasehold Conversion Act, or of the Trinity College (Dublin) Leasing and Perpetuity Act, 1851. All which said Leases or Tacks and Grants respectively shall be chargeable with the Stamp Duties to which the same were subject and liable before the passing of the Act 10th and 17th Vict., c. 63.

Duplicate or Counterpart are chargeable with Progressive Duty, as under the 13th and 14th Vict., c. 97.

LICENCE TO DEMISE Copyhold Lands, Tenements, or Hereditaments, or the Memorandum thereof, if granted out of Court, and the Copy of Court Roll of any such Licence, if granted in Court:—

Where the clear yearly value of the Estate to be demised shall be expressed in such Licence, and shall not exceed £75 14th Vict., c. 97.

And in all other cases, 10s.

	£ s. d.	Exc. £200 and not exc. £225 . . . 1 2 6
Purchase or consideration money expressed:	£ s. d.	225 . . . 250 . . . 1 5 0
Not exceeding £25	„ 250 „	275 . . . 1 7 6
Exc. £25 and not exc. £50 . . . 0 5 0	„ 275 „	300 . . . 1 10 0
„ 50 „ 75 . . . 0 7 6	„ 300 „	350 . . . 1 15 0
„ 75 „ 100 . . . 0 10 0	„ 350 „	400 . . . 2 0 0
„ 100 „ 125 . . . 0 12 6	„ 400 „	450 . . . 2 5 0
„ 125 „ 150 . . . 0 15 0	„ 450 „	500 . . . 2 10 0
„ 150 „ 175 . . . 0 17 6	„ 500 „	550 . . . 2 15 0
„ 175 „ 200 . . . 1 0 0	„ 550 „	600 . . . 3 0 0

BILLS OF EXCHANGE, PROMISSORY NOTES, &c.

INLAND BILL OF EXCHANGE, DRAFT, or Order for Payment to the Bearer, or to Order, at any time otherwise than on Demand, of any sum of money:—

	£ s. d.
Not exceeding £5	0 0 1
Exc. £5 and not exc. £10 . . . 0 0 2	„ 25 „ 0 0 3
„ 10 „ 25 . . . 0 0 6	„ 50 „ 0 0 9
„ 25 „ 50 . . . 0 1 0	„ 75 „ 0 1 0
„ 50 „ 75 . . . 0 2 0	„ 100 „ 0 2 0
„ 75 „ 100 . . . 0 3 0	„ 200 „ 0 3 0
„ 100 „ 200 . . . 0 4 0	„ 300 „ 0 4 0
„ 200 „ 300 . . . 0 5 0	„ 400 „ 0 5 0
„ 300 „ 400 . . . 0 7 6	„ 500 „ 0 7 6
„ 400 „ 500 . . . 0 10 0	„ 750 „ 0 10 0
„ 500 „ 750 . . . 0 15 0	„ 1000 „ 0 15 0
„ 750 „ 1000 . . . 1 0 0	„ 1500 „ 1 0 0
„ 1000 „ 1500 . . . 1 10 0	„ 2000 „ 1 10 0
„ 1500 „ 2000 . . . 2 0 0	„ 3000 „ 2 0 0
„ 2000 „ 3000 . . . 2 5 0	„ 4000 „ 2 5 0

FOREIGN BILL OF EXCHANGE drawn in, but payable out of, the United Kingdom—if drawn singly, or otherwise than in a set of three or more—the same duty as on an Inland Bill of the same amount and tenor. If drawn in sets of three or more, for every bill of each set where the sum payable thereby shall

	£ s. d.
Not exceed £25	0 1
Above £25 and not exc. £50 . . . 0 2	„ 50 „ 0 4
„ 50 „ 75 . . . 0 8	„ 75 „ 0 8
„ 75 „ 100 . . . 0 8	„ 100 „ 1 0
„ 100 „ 200 . . . 1 4	„ 200 „ 1 8
„ 200 „ 300 . . . 2 6	„ 300 „ 3 4
„ 300 „ 400 . . . 5 0	„ 400 „ 6 8
„ 400 „ 500 . . . 10 0	„ 500 „ 13 4
„ 500 „ 750 . . . 15 0	„ 750 „ 15 0
„ 750 „ 1000 . . . 15 0	„ 1000 „ 15 0
„ 1000 „ 1500 . . . 15 0	„ 1500 „ 15 0
„ 1500 „ 2000 . . . 15 0	„ 2000 „ 15 0
„ 2000 „ 3000 . . . 15 0	„ 3000 „ 15 0
„ 3000 „ 4000 . . . 15 0	„ 4000 „ 15 0

Foreign Bill of Exchange drawn out of, and payable within, the United Kingdom, same duty as on Inland Bill of the same amount and tenor.

Foreign Bill of Exchange drawn out of, and payable out of, the United Kingdom, but endorsed or negotiated within the United Kingdom, same duty as on Foreign Bill drawn within the United Kingdom, and payable out of the United Kingdom.

Duty on Foreign Bills drawn out of the United Kingdom to be denoted by adhesive Stamps.

PROMISSORY NOTE for the Payment in any other manner than to the Bearer on Demand of any sum of money:—

	£ s. d.
Not exceeding £5	0 1
Above £5 and not exc. £10 . . . 0 2	„ 10 „ 0 3
„ 10 „ 25 . . . 0 6	„ 25 „ 0 9
„ 25 „ 50 . . . 1 0	„ 50 „ 1 0
„ 50 „ 75 . . . 1 0	„ 75 „ 1 0
„ 75 „ 100 . . . 1 0	„ 100 „ 1 0

Promissory Note for the payment, either to the Bearer on Demand, or in any other manner than to the Bearer on Demand, of any sum of money:—

	£ s. d.
Exc. £100 and not exc. £200 . . . 0 2 0	„ 200 „ 0 3 0
„ 200 „ 300 . . . 0 3 0	„ 300 „ 0 4 0
„ 300 „ 400 . . . 0 5 0	„ 400 „ 0 5 0
„ 400 „ 500 . . . 0 7 0	„ 500 „ 0 7 0
„ 500 „ 750 . . . 0 10 0	„ 750 „ 0 10 0
„ 750 „ 1000 . . . 0 15 0	„ 1000 „ 0 15 0
„ 1000 „ 1500 . . . 1 0 0	„ 1500 „ 1 0 0
„ 1500 „ 2000 . . . 1 10 0	„ 2000 „ 1 10 0
„ 2000 „ 3000 . . . 2 0 0	„ 3000 „ 2 0 0
„ 3000 „ 4000 . . . 2 5 0	„ 4000 „ 2 5 0

APPRENTICES' INDENTURES, AND ASSIGNMENTS OF THEM.

	£ s. d.
Where no money is paid	0 2 6
Under £30	1 0 0
For £30 and under £50	2 0 0
„ 50 „ 100	3 0 0
„ 100 „ 200	6 0 0
„ 200 „ 300	12 0 0
„ 300 „ 400	20 0 0
„ 400 „ 500	25 0 0
„ 500 „ 600	30 0 0
„ 600 „ 800	40 0 0
„ 800 „ 1000	50 0 0
„ 1000 and upwards	60 0 0

Contracts to serve as Artificers, Servants, Clerks, Mechanics, or Labourers, in the British Colonies are exempted from Stamp-duty.

PROTESTS.

	£ s. d.
Bill or Note:—	
For £20 and under £100	3 0
„ 100 „ 500	5 0
„ 500 or upwards	10 0
Of any other kind	5 0
Bills of Lading (which cannot be stamped after execution)	0 6
Charterparty	5 0

(Charterparty may be stamped within fourteen days after execution free of penalty; within one month, £10 penalty; after one month, cannot be stamped.)

CHEQUES, DRAFTS, OR ORDERS ON DEMAND.

All Drafts, Warrants, or Orders for the payment of money, are chargeable with a Stamp-duty of one penny, by using an adhesive receipt stamp, which must be cancelled by the person drawing the cheque, draft, or order, by writing his name on the stamp.

NEWSPAPERS.

By the 16th and 17th Vict., c. 63, s. 2, 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 letterpress.

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 twenty-six days between the publication of any such two parts or numbers.

LETTER OR 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 1080 words contained therein, over and above the first 1080 words, a further progressive duty at 20s. under 55th George III., but under Act of 1850 0 10 0

THE ILLUSTRATED LONDON ALMANACK FOR 1860.

STAMP AND OTHER GOVERNMENT DUTIES (Continued).

BONDS AND MORTGAGES.

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

And where the same shall exceed £300, then for every £100, and also for 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. See, as to Inland Revenue Bonds, the 18th and 19th Vict., c. 78, s. 6.

LICENCES.

For Marriage, if special	5 0	For Appraisers	2 0
Ditto, if not special	0 10	Stage Carriage Licence, for carriage	3 3
For Bankers	30 0	Hackney Carriage Licence, for every carriage, yearly duty	1 0
For Pawnbrokers, within the limits of the twopenny post	15 0	Ditto weekly duty, including Sunday	0 7
Ditto, Elsewhere	7 10	Ditto, ditto, excepting Sunday	0 6
Ditto, within the City of Dublin, and Circular Road	7 10	Selling Beer, to be drunk on the Premises	3 3
For Hawkers and Pedlars, on foot	4 0	Ditto, not to be drunk on the Premises	1 1
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 certificate of every search and inspection	0 1 0
On certificate of entry of assignment or licence	0 5 0
On certificate 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.

From April, 1858, to April, 1860, all incomes amounting to and exceeding £100 per annum are taxed at the rate of 5d. in the pound.

Exemption of Premiums from Income-Tax.—Under a recent Act of Parliament, the premiums paid by a person for an Assurance on his own life, or on the life of his wife, or for a Deferred Annuity to his Widow, are declared free from Income-tax, provided such Premiums do not exceed one-sixth of his returnable income.

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 a 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.

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 farmhouse by a tenant, or farm's servant, and *bona fide* used for the purpose of husbandry only.—The duty is 9d. in the pound for dwelling-houses not occupied and used for any of the purposes described in the preceding.

DUTIES ON LEGACIES, &c.,

Of the value of £20 per cent 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.	

MALE SERVANTS.

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

ARMORIAL BEARINGS.

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

DOGS.

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 £39 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 *bona 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 licence 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.

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 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 waggon, van, cart, or other carriage, to be used solely in the course of trade or husbandry.

STAGE CARRIAGES.

Original yearly licence for	£3 3 0
Supplementary licence for	0 1 0
Duty per mile	0 0 1

No compounding for those duties is henceforward allowable.

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 every 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 compellable 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.