

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 £2, or within one month on payment of £10, penalty: after that time they cannot be stamped.
 Penalty for giving a receipt without a stamp £10
 Penalty for not effectually cancelling or obliterating adhesive stamps when used £10
 Penalty for frauds in the use of adhesive stamps £10

AGREEMENTS (NOT UNDER SEAL).

Of the value of £5 or upwards 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 6d.
Exceptions.—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
 " 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.
 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.

CONVEYANCE (pursuant to 13th and 14th Vict., c. 97):—
 Purchase or consideration money expressed:—
 Not exceeding £25 0 2 6
 Exceed. £25 and not exc. £50 . . . 0 5 0
 " 50 " 75 . . . 0 7 6
 " 75 " 100 . . . 0 10 0
 " 100 " 125 . . . 0 12 6
 " 125 " 150 . . . 0 15 0
 " 150 " 175 . . . 0 17 6
 " 175 " 200 . . . 1 0 0

LETTER OR POWER OF ATTORNEY.

Letter or Power of Attorney, or commission or factory in the nature thereof £1 10 0
 And where the same, together with any schedule or other matter put or indorsed 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 of 20s. under 55th George III., but under Act of 1850
 Power for payment of an annual sum not exceeding £10, or a sum not exceeding £20 0 5 0

ADMISSIONS.

To act in any Court as Advocate £50
 To the degree of a Barrister-at-law in England or Ireland 25
 As Attorney, Solicitor, or Proctor in England or Ireland 25
 To act as Notary Public in England 30
 To be Fellow of College of Physicians 25
 To a Corporation in respect of privilege 1
 To ditto any other ground 3
 To any Ecclesiastical Benefice in England or Ireland 7

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
" 10 " 25	0	0	3
" 25 " 50	0	0	6
" 50 " 100	0	0	9
" 100 " 200	0	2	0
" 200 " 300	0	3	0
" 300 " 400	0	4	0
" 400 " 500	0	5	0
" 500 " 750	0	7	6
" 750 " 1000	0	10	0
" 1000 " 1500	0	15	0
" 1500 " 2000	1	0	0
" 2000 " 3000	1	10	0
" 3000 " 4000	2	0	0
£4000 and upwards, <i>ad valorem</i> duty of 10s. per £1000.			

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 exceeding £25	0	0	1
Above £25 and not exc. £50	0	2	0
" 50 " 100	0	3	0
" 100 " 200	0	4	0
" 200 " 300	0	5	0
" 300 " 400	0	6	0
" 400 " 500	0	7	0
" 500 " 750	0	10	0
" 750 " 1000	1	0	0
" 1000 " 1500	1	5	0
" 1500 " 2000	2	0	0
" 2000 " 3000	2	10	0
" 3000 " 4000	3	0	0
Exceeding £4000, for every £1000 or fraction	3	4	0

Foreign Bill of Exchange drawn out of, and payable within, the United Kingdom, not exceeding £500, same as inland Bill.
 Ditto, exceeding £500, 1s. per £100.
 Foreign Bill of Exchange drawn out of, and payable out of, the United Kingdom, but indorsed 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.

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.

BONDS AND MORTGAGES.

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

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

PATENTS FOR INVENTIONS—STAMP DUTIES ON.

On petition for grant of letters patent	£	s.	d.
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

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	0	1
Above £5 and not exc. £10	0	0	2
" 10 " 25	0	0	3
" 25 " 50	0	0	6
" 50 " 100	0	0	9
" 100 " 200	0	2	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 " 300	0	3	0
" 300 " 400	0	4	0
" 400 " 500	0	5	0
" 500 " 750	0	7	0
" 750 " 1000	0	10	0
" 1000 " 1500	0	15	0
" 1500 " 2000	1	0	0
" 2000 " 3000	1	10	0
" 3000 " 4000	2	0	0
£4000 and upwards, 10s. per £1000.			

APRENTICES' INDENTURES, AND ASSIGNMENTS OF THEM.

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.

On any bill or note where the stamp duty on same does not exceed 1s., the same duty as on the bill or note.
 On any other bill or note . . . 1s. 6d.
 Of any other kind 1 0
 Bill of lading 0 6
 (Cannot be stamped after execution.)
 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.)

STAMP AND OTHER GOVERNMENT DUTIES (Continued.)

PROPERTY AND INCOME TAX.

From April, 1863, to April, 1864, all incomes of £100 per annum and not exceeding £200 are taxed at the rate of 7d. in the pound upon a proportion of the same; those of £200 and upwards, at 7d. 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.

DUTIES PAYABLE ON INHABITED HOUSE 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 *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.

Exception.—Market-gardens and nursery-grounds are not to be included in valuation of inhabited houses.

DUTIES ON LEGACIES AND SUCCESSION TO REAL PROPERTY.

To children or their descendants, or lineal ancestors of the deceased, £1 0 0	Brother or sister, or their descendants	£ 0 0
Uncle or aunt, or their descendants	Grand uncle or aunt, or their descendants	£ 0 0
All other relations, or strangers	The husband or wife of the deceased not chargeable with duty.	£ 0 0

DUTIES ON MALE SERVANTS.

For servants aged 18 years and upwards	£ 1 1 0
Ditto under the age of 18 years	0 10 6
Ditto employed as under-gardeners	0 10 6
Ditto employed as under-gamekeepers	0 10 6

Exceptions.—Occasional waiters, portboys, helpers, or ostlers of licensed innkeepers.

ARMORIAL BEARINGS.

Persons chargeable with the duty of assessed taxes for any carriage at the rate of £3 10s.	£ 2 12 9
Other persons	0 13 2

GAME LICENSES.

If License or Certificate be taken out after April 5, and before Nov. 1, to expire on April 5 in the following year	£ 3 0 0
To expire on Oct. 31 in the same year in which the Licence or Certificate shall be taken out	2 0 0
If Licence or Certificate be taken out on or after Nov. 1 to expire on April 5 following	2 0 0
To deal in game	2 0 0

DOGS.

For every dog, of whatever description or denomination 12s.
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 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
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

HORSE-DEALERS.

Horse-dealers residing within the Bills of Mortality	£ 27 10
Ditto residing in the country	13 15

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 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 13 hands in height Carriages kept and used solely for the purpose of being let for hire, one half of the above-mentioned duties respectively.	0 10 0
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.

HACKNEY CARRIAGE FARES.—(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, 1d. 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.

Fares 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.

LICENSES.

Appraisers	£ 2 0
Attorneys, &c., London (or within ten miles), Edinburgh, and Dublin	0 0
Ditto elsewhere	6 0
(Half only for the first three years of being in practice.)	
Auctioneers	10 0
Bankers	30 0
Conveyancers, London and Dublin	9 0
elsewhere	6 0
Hawkers and pedlars, for each horse, &c., used	4 0
on foot	2 0
(These may be obtained for half a year, expiring Jan. 31 or July 31, at half the rate.)	
House-agents	2 0
To sell playing-cards, for makers	1 0
persons not makers	2s. 6d.
Medicine-vendors, London	£ 2 0
in any corporate town	0 10
elsewhere	0 5
Pawnbrokers, London	15 0
elsewhere	7 10
Plate-dealers, selling above 2oz. of gold and 30oz. of silver plate	5 15
under the above weight	2 6
For marriages, special	5 0
not special	0 10
To hold a perpetual curacy	6 10
For non-residence	1 10
To stage and hackney carriage drivers, conductors, and watermen	0 5

LIFE AND FIRE INSURANCES.

Policy of Insurance made upon any life where the sum insured shall not exceed £25	£ 2 s. d.
Exceeding £25 and not exceeding £500, then for every £50, and any fractional part of £10	0 0 3
Exceeding £500 and not exceeding £1000, then for every £100, and any fractional part of £100	0 0 6
And where it shall exceed £1000, for every £1000, and any fractional part of £100	0 1 0
Policy of assurance for loss or damage by fire	0 10 0
Against accident or for plate glass—Premium not exceeding 2s. 6d.	0 1 0
Premium not exceeding 5s.	0 0 3
Exceeding 5s., for every 5s. or fraction	0 0 3

Settlement of Money or Stock, per £100	0 5 0
Transfer of Stock not public	1 10 0
If upon Sale, 10s. per cent.	
If upon Mortgage, 2s. 6d. per cent.	
Passport Stamps	0 0 6
Bill of Lading of or for goods or merchandise	0 0 6
Charterparty	0 5 0
Certificate of Registration of Designs	5 0 0
Patents for Inventions, various documents	1s. to 100 0 0
Exemplifications	£ 3 or 5 0 0

SPOILED STAMPS.

The days for claiming the allowance at Somerset House are Tuesdays, Thursdays, and Saturdays, from 12 to 2 o'clock, and at Gresham House, 21, Old Broad-street, on Mondays, from 11 to 2 o'clock, for London; and from the country on the other days from 10 to 4 o'clock.