## THE ILLUSTRATED LONDON ALMANACK FOR 1866.

# STAMP AND OTHER GOVERNMENT DUTIES. 我提供你们理解 For £2 and upwards N.B. Persons receiving the money are to pay the duty. N.B. Persons receiving the money are to pay the duty. Receipts may be stamped within four-teen days of date on payment of £5, or within one month of payment of £10, penalty: after that time they cannot be stamped. Penalty for giving a receipt without a stamp. Penalty for not effectually cancelling or obliterating adhesive stamps when used. Penalty for frauds in the use of adhesive stamps. £10 Penalty for frauds in the use of adhesive stamps. ACREEMENTS (NOT UNDER SEAL). Of the value of £5 or upwards. 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. 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 : 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 .. 7 6 ... 10 ... 15 ... 16 | ... 75 ... 100 .. 10 0 ... 15 ... 20 ... 2 0 | ... 100, then for every £50 ... 20 ... 25 0 or any factional part of £50 .. 5 0 Lease or Tack of any lands, tenements, here distancents, 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, promium, or grassum. Term not , Term Term not exceeding 100 Years. exceeding 100 Years. Where yearly rent not exceeding £5 And where exceeding £5 and not exceeding £10 ii 10 7 15 ii 15 4 20 \$ a. 0 6 0 12 0 18 1 4 1 10 3 0 4 10 6 0 15 20 25 50 75 100 20 25 50 .... Same exceeding £100, there for every £50, and also | 1 0 0 8 0 0 for any fractional part of £50 And where any such Lease of Tack as aforesaid shall be granted in consideration of a fine, premium, or grassium, and also of a yearly rent, such Lease or Tack shall be clearged fields, in respect of such fine, premium, or grassium, with the ad valorem stamp or convoyances, pursuant to the 13th and 14th Vict., c. 97; see below. Duplicate or Counterpart see chargeable with Progressive Duty, as under the 13th and 14th Vict., c. 97. License to Desuse Copyhold Lands, Tenements, or Hereditaments, or the Memorandum thereof, if granted in Court. Where the clear yearly value of the State to be definised shall be extended and such License, if granted in Court. Where the clear yearly value of the pressed in such Reense, and shall be extended for such Reense, and shall not exceed £75. And in all other cases, 10s. And in all other cases, 1... And in all other cases, 1... CONVEYANCE:— Purchase or consideration money expressed: Not exceeding £5 Exc. £25 and not exc. £50 ... 0 5 0 75 ... 75 ... 100 ... 0 10 6 75 ... 100 ... 125 ... 0 12 6 71 125 ... 150 ... 0 15 0 71 125 ... 150 ... 0 15 0 71 150 ... 175 ... 0 17 6 71 150 ... 175 ... 0 17 6 71 175 ... 200 ... 1 6 0 LETTER OR POWER OF ATTORNEY. Letter or Power of Attorney, or commission or factory in the nature thereof. And where the same, fogether with any schedule or other matter put or indersed thereof, or annexed thereof, shall contain 2160 words or nawa ds, 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 220 0 5 0 ADMISSIONS. To act in any Court as Advocate To the degree of a Barrister-at-law in England or Ireland As Attorney, Solicitor, or Proctor in England or Ireland To act as Notary Public in England To be Fellow of College of Physicians To a Corporation in respect of privilege To ditto any other ground

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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:—
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2000 and tipwards, as valorem duty of 10s, per £1000,

Formus Bill, or Excitance drawn in, but payable out of, the United Kingdom—if drawn singly, or otherwise than in a set of three or more wise 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 such set where the sum tor-

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Exceeding				-
		for every		31
351000 00	frantion	4.5	2	1

Exceeding 24000, for every \$1000 or fraction ... 2 4
Foreign Bill of Exchange drawn out of, and payable within, the United Kingdom, not exceeding £500, is nor as intend Bill.

Ditto, exceeding £500, is per £100.
Foreign Bill of Exchange drawn out of, and payable out of, the United Kingdom, but inderesed or negotiated within the United Kingdom, same duty as on Foreign Bill drawn within the United Kingdom and payable out of the United Kingdom.

Bills infersed out of the United Kingdom the same only as on Inland Bill, otherwise than on demand.

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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

Note	xceedii	102 £5	350 5	. 01
			cc. £10 .	
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noney	-		£	s. d.

£4000 and upwards, 10s. per £1000.

# APPRENTICES' INDENTURES,

AND	ASSIGNA	LENTS C	F TI	TEM.		
\$10.L				£	S.	d.
Where no	omoney	is paid	i	0	2	6
Under £	30			1	0	0
For £30 :		er £50		2	0	0
,, 50		100	300	3	0	0
,, 100	44	200		6	0	0
, 200	11	300		12	0	0
,, 300	- 17	400	39	20	0	0
,, 400	11	500		25	0	0
,, 500	- 11	600	132	30	0	0
600	100	800	1	40	0	0
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	cts to			C00.2150	200	
Contra	CUS UU	BOLVO :	E3 T	rreinie	EL	5,
Servants						
Incorrections.	was to live !	Parities of	Cal	NAME OF STREET	100	4

exempted from stamp duty.

#### PROTESTS.

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. 0d. Of any other kind . . . 1 0 Bill of lading .. . . 0 6 (Cannot be stamped after execution.)

Charterparty 0 6 6
(Charterparty may be stamped within seven days after execution on payment of 4s. 6d. 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 charge-able with a stamp duty of one penmy, by using an adhesive receipt stamp, which must be cuncelled by the person drawing the cheque, draft, or order, by writing his name on the stamp.

Sarah managarahan ang a	BON	DS.	union prop	
Not exceeding &	50 Is. Sci. [	Exc. £150 and	notexe. £200	0 5s. 0d.
Exc. £50 and not exc. It	00 2 6	200	250	0 6 3
Exc. £50 and not exc. 1	50 3 9 1	,, 250	., 30	0 7 6
Transfer of Mortgages of £100, 6d.				

of £100, £4.

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 at sucress stamp duty, not exceeding 10s., a further progressive duty or quality of the case a further progressive duty of their case a further progressive duty of their 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 -STAN	IP DU	TIES	ON.			
On petition for grant of letters patent				£5	0	0
On certificate of record of notice to proceed		2.0		5	0	0
On warrant of law officer for letters patent				5	0	0
On the scaling of letters patent	32			- 5	0	0
On specification	25			5	0	0
On the letters patent, or a duplicate thereof, befo	re the	expira	tion	900	12	:33
of the third year. On the letters patent, or a duplicate thereof, before	and the real	and the	1000	50	0	0
of the seventh year	re the	expira		100	2	0
On certificate of record of notice of objections			-	100	0	0
On certificate of every search and inspection		100	**	0	7	0
On certificate of entry of assignment or license		537	1	0	È	o
On certificate of assignment or license		- 11		0	5	0
On application for disclaimer	- 11	100		5	0	0
On caveat against disclaimer				0	0	0

To ditto any other ground

### THE ILLUSTRATED LONDON ALMANACK FOR 1866.

### STAMP AND OTHER GOVERNMENT DUTIES.

#### PROPERTY AND INCOME TAX.

PROPERTY AND INCOME TAX.

From April, 1865, to April, 1866, all incomes of £100 per annum and not exceeding £200 are taxed at the rate of 4d. in the pound, after allowing a deduction of £60: for example, a man earning £100 will be rated only at £40; those of £200 and upwards, at 4d. 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 farmhouse by a tenant, or farm servant, and bond 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.—Marketgardens and nursery-grounds are not to be included in valuation of inhabited houses.

#### DUTIES ON LEGACIES AND SUCCESSION TO REAL PROPERTY.

The second secon		7 2 2 2 2					
To children or their descendants, or lineal	ancestor	s of the	decea	sed,	CI I	0	0
Brother or sister, or their descendants .	CONTRACTOR OF THE PARTY		4.60		3 (	0	0
Uncle or aunt, or their descendants .	:						
Grand uncle or aunt, or their descendants					6		
All other relations, or strangers		124	10%		10	J	U
The husband or wife of the deceased	mor cha	tmesbie	WILD	HILLY.			

Probates and Letters of Administration are exempt, if the effects are under £100 in value.

#### DUTIES ON MALE SERVANTS.

	aged 18 years and upwards				**	£1 1
Ditto	under the age of 18 years					0 10
Ditto	employed as under-gardeners		7.7			0 10
Ditto	employed as under-gamekeeper	rs				0 10
Exceptions.	-Occasional waiters, potboys,	hely	ers, o	r ostle	rs of	license
innkeepers.						

#### ARMORIAL BEARINGS.

Persons chargeable with the		assessed	taxes	for	any	00.70	
carriage at the rate of £3 10s.		 				£2 12	
Other persons	**	 		••	**	0 13	2

#### GAME LICENSES.

If License or Certif Nov. 1, to expire	on A	pril 5 i	n the	follow	ing ye	ar			£3	0	0
To expire on Oct. 3 Certificate shall b If License or Certif	l in	the sa	me y	ear in	which	i the	Licens	eor	0		
on April 5 followi	ing	100 000				1.01.	21		- 44	0	
		400		200	**	**		15.5	2	0	0

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 bond fide and wholly kept and used in the care of sheep or cattie, 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

HOUSES HEL TO HIME.			
(Omnibuses and Cabs excepted.)			
Where the person taking out the license shall keep at one and the same time to let for hirrone horse or one carriage only Where such person shall keep any greater number of horses or car-	£7	10	Ó
where such person shankeep any greater hamber to horses of carriages, not exceeding two horses or two carriages.  Not exceeding four horses or three carriages	12	10	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			I
above twenty, the further additional duty of	10	0	0

# Horsedealers residing within the Bills of Mortality ...

	_	_	-
DUTIES ON HORSES AND MULES.			
	£3	17	-
For every other horse, and for every mule, exceeding respectively			

HORSEDEALERS.

the height of thirteen hands of four inches to each hand, kept for the purpose of riding, or drawing any carriage chargeable with duty.

For every horse and mule exceeding the height of thirteen hands, kept for any other purpose.

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.

And for every pony or mule kept for any other purpose. 1 1 0 0 10 6

0 10 6 -Any horses or mules kept solely for the purposes of Exemptions.—Any

#### DUTTES ON CARRIAGES

t	DOLLES OIL OILLIEURO,			
١	For every carriage with four wheels, where drawn by two or more			
ļ	horses or mules	£3	10	0
ŀ	Where drawn by one horse or mule only	2	0	0
١	For every carriage with four wheels, each being of less diameter			
Ì	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	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
١	Exemptions.—Any waggon, van, cart, or other carriage, to be us	sed :	sole	iv
1				

in the course of trade or husbandry.

#### HACKNEY CARRIAGE FARES .- (CABS.)

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, 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 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.

hirer in addition to the above fares.

# Appraisers ..... £2 0

Attorneys, &c	., Lone	lon (or	within	ten m	iles),	Edinb	urgh, a	and Dul	olin	9	0
Ditto elsew										6	0
Conveyancers.			ers, an	d equi	ty dra	ughts	men:			25	02
London and	Dubli	n						**		9	0
Elsewhere						::			200	6	0
	lf only	for th	e first	three	years	or be	ing in	practic	e).	70	10
Auctioneers						**			••	10	0
Bankers	***							* *		30	(
Hawkers and	pediar			orse, a	c., u					2	0
55	"	on fe									(1135)
(These may be		d for ha	lf a yea	r, expir	ing Ja	n. 31 or	July 31	, at hall	the r	rate.)	0
House-agents										2	ò
Medicine-vene									**	£2	
,,		avy co		te tow	n			**	**	0	10
- 11		sewher	0					••		0	0
Pawnbrokers,					**		••	• •	**	15	10
	elsewi						. ::	. Vie		1	15
Plate-dealers,						300z. 0	I suve	r piate		5 2	6
		the ab					**	**		2	0
For marriage								**		0	10
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(The 5s, stam) Sacrament, the before a registra	stamp d	n marria	ge cert to decl	ificates, aration	and co	in orde	r to m	ring rece	iout i	ne li	nse
					act.)					0	10
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The same	101-	LIFE .	AND	FIRE	INSU	JRAN	CES.	ever i			
Policy of Ins	urance	made	upon :	any lif	e whe	ere the	sum	insure	d	£ 5.	đ.

shall not exceed £25	0		3
Exceeding £25 and not exceeding £500, then for every £50, and any fractional part of £50	0	0	6
Exceeding £500 and not exceeding £1000, then for every £100, and any fractional part of £100	0	1	0
And where it shall exceed £1000, for every £1000, and any fractional part of £1000	0	10	0
Policy of assurance for loss or damage by fire	0	1	0
Against accident or for plate glass-Premium not exceeding 2s. 6d.	0		1
Premium not exceeding 5s	0	0	3
Exceeding 5s., for every 5s. or fraction	0	0	3
Fire Insurance upon all goods, wares, merchandise, &c., for every		131	
£100 per annum	0	1	6
Settlement of Money or Stock, per £100	0	5	0
Transfer of Stock not public	1	10	0
If we are Solo may cont	0	10	. (

# If upon Sale, per cent If upon Mortgage, per cent Passport Stamps Bill of Lading of or for goods or merchandise... 0 0 0 5 :: Charterparty ... Certificate of Registration of Designs ... Patents for Inventions, various documents

# 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, 24, 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.