

THE ILLUSTRATED LONDON ALMANACK FOR 1866.

STAMP AND OTHER GOVERNMENT DUTIES.

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 *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 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.

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

DUTIES ON MALE SERVANTS.

	Per Annum
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, potboys, 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 0
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 License or Certificate shall be taken out	2 0 0
If License 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 £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 *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

HORSEDEALERS.

Horsedealers 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 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 13 hands in height	0 10 0

Carrriages 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.

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 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	9 0
Ditto elsewhere	6 0
Conveyancers, special pleaders, and equity draughtsmen:	
London and Dublin	9 0
Elsewhere	6 0
(Half only for the first three years of being in practice).	
Auctioneers	10 0
Bankers	30 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
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

The 5s. stamp duty on marriage certificates, and certificates of having received the Holy Sacrament, the stamp duty on the declaration made in order to marry without a license before a registrar, are all repealed by a recent Act.)

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	£ s. d.
Exceeding £25 and not exceeding £500, then for every £50, and any fractional part of £50	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 £1000	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. Premium not exceeding 5s.	0 1 0
Exceeding 5s., for every 5s. or fraction	0 0 3
Fire Insurance upon all goods, wares, merchandise, &c., for every £100 per annum	0 0 3
Settlement of Money or Stock, per £100	0 5 0
Transfer of Stock not public	1 10 0
If upon Sale, per cent	0 10 0
If upon Mortgage, per cent	0 2 6
Passport Stamps	0 0 6
Bill of Lading of or for goods or merchandise	0 0 6
Charterparty	0 0 6
Certificate of Registration of Designs	5 0 0
Patents for Inventions, various documents	1s. to 100 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, 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.