THE ILLUSTRATED LONDON ALMANACK FOR 1870.

STAMP AND OTHER GOVERNMENT DUTIES.

DECREPTS

One Penny.

For £2 and upwards

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 the month on payment of £10, penalty: after that time they

or within the month of parameters of the cannot be stamped.

Penalty for giving a receipt without a stamp, £10.

Penalty for not effectually cancelling or obliterating adhesive stamps when

Penalty for frauds in the use of adhesive stamps, £20.

AGREEMENTS (NOT UNDER SEAL).

duty of

Agreements for letting houses or rooms for less than a year, at a weekly or
monthly rental not exceeding 3s, 6d, per week, require only a panny stamp,

Examptions.—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 25 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 Track 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

Ye	arly	rent	not exceeding	g £5 .	. 0	6	Exceed, £25 and not exc, £50 5	0
1,300	33	10	2)	15 .	. 1	6	" 50 " 75 7 " 75 " 100 10	0
	"	20	"	20 · 25 ·			,, 100, then for every £50 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-live, at a yearly rent, with or without any sum of money by way of fine, premium, or grassum.

Term exceeding 100 Years.
£ s. d.
0 12 0
0 18 0
1 4 0
1 10 0
3 0 0
C. C
0000

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 velorem stamp or conveyances, pursuant to the 13th and 14th Vict., c. 97. See below.

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

LICENSE TO DEMINIS Copyhold Lands, Tenements, or Hereditaments, or the Memorandum thereof, if granted out of Court, and the Copy of Court Roll of any such License, if granted in Court:— Where the clear yearly value of the The same duty as on a lease at a estate to be demised shall be ex- yearly rent equal to such yearly pressed in such license, and shall not value, under the Act of the 13th and exced \$75

And in all other cases, 10s.

Conveyance:—

		or con	siderat	ion			Exc.	£200 an	d not exc.	225		1	2	6
		expressed:		£		d.	,,	225	11	250		1	5	0
Not	exce	eding £5	***	0	0	6	22.	250	22	275		1	7	6
Exe.		and not ex				0	22	275	22	300				0
22	50			0		6	23	300	23	350				0
22	75		100			0	22	350	33	400				
22	100		125			6	33	400	33	450				0
22	125		150			0	22	460	17	500				0
23	150		175			6	"	500	23	550				0
55	175	27	200	1	0	0	23	550	55	600	-	0	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 of other matter

And where the same, together with any schedule of other matter put or indorsed thereon, or annexed thereto, shall contain 21090 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, er a sum not exceeding £10, er a sum

0 10 0 not exceeding £20

BIRTHS, MARRIAGES, AND DEATHS.

BILLS OF EXCHANGE. PROMISSORY NOTES, &c.

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

St				2	FF.	
Not exceed	ing Lo	***	***	0		1
Exc. £5 and	l not e	xc. £10		0	0	2
,, 10	22	25		0	0	3
,, 25	.,,	50		0		6
,, 50	22	75			0	9
99 75	. 27	100			1	
,, 100	33	200				
,, 200	33	300				
,, 300	23	400				
,, 400	11	500			5	
,, 500	22	750				
,, 750	53	1000				
,, 1000	- 23	1500				
,, 1500	33	2000				
,, 2000	22	3000				
,, 3000	- 33	4000				
£4000 an				al	ore	m
duty of 1	os. pe	£1000.				

FORMER 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 the

reby	shall	111020 41	To recent D		
		£25		S, (
har	AUGUU	320	***	0	J.
	0 X20 t	the not	exc. £50		
23	50	22	75	0	3
23	75	33	100	0	4
22	100	22	200	0	8
33	200	22	300	1	0
55	300	,,	400	1	4
"	400	22		1	
"	500			2	
	750	23		3	
22		33			
27	1000	22	1500		
22	1500	22	2000	6	8
**	2000	21	3000	10	0
22	3000	33	4000	13	4
53	4000		Kana	16	
xee		£5000.	for every	*	7
		raction	TOT CACT	9	A

Foreign Bill of Exchange drawn

E

Poreign 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.

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

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

1000	1965			5. (L
Not ex				0	
Above	£5 ar	ad not ex	c. £10 .	 0	2
27	10	22	25 .	 0	3
23	25	22	50 .		
22	50	33	75 .		
>>	75	33	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 Bearer on Demand, of any sum of money:—

£ s, d.

Exc. £100 and not exc. £200 ... 0 2 0

7 200 ... 300 ... 0 3 0

7 300 ... 400 ... 0 4 0

7 400 ... 500 ... 0 5 0

7 550 ... 750 ... 0 7 0

7 750 ... 1500 ... 1500 ... 0 15 0 750 ... 1000 ... 1500 ... 750 1000 22 1500 ... 0 15 0 2000 ... 1 0 0 3000 ... 1 10 0 4000 ... 2 0 0 1500 2000 22 2000 0 0 £4000 and upwards, 10s. per £1000.

APPRENTICES' INDENTURES.

Zinio Ai	SOLUM	mpara.	OE I	HERON.	
				£	5. d
Where no n	noney	is paid	l	0	26
Under £30			***	1	00
For £50 and	lund	er £50		2	0 0
,, 50	**	100	***	3	0.0
,, 100	,,	200		6	0.0
,, 200	.,,	300		12	0 0
,, 300	21	400		20	0.0
,, 400	27	500		25	0.0
,, 500	"	600	****	30	0.0
,, 600	53	800		40	0.0
,, S00	-	1000	***	50	0.0
,, 1000 and		ards	***	60	00
Contract	to s	erve i	is A	rtific	ers.
Servants, Cl					
The second of th					

olonies are exempted from stamp duty.

PROTESTS.

On any bill or note where the stamp On any bill or note where the stamp duty on same does not exceed is.. the same duty as on the bill or note. On any other bill or note. is. 64. off any other kind ... i 0 Bill of lading ... 0 6 (Cannot be stamped after execution.

Charterparty 0 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 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.

ı		5	BON	DS.					
	Not exceeding	£50	1s. 3d.	Exc. :	£150 and	notexe	£200	5s.	od.
١	Exc. £50 and not exc.	100	2 6	22	200	22	250		
ı	,, 100 Transfer of Mortga	150	3 9	11	250	- 22	300	7	6
	Transfer of Mortga	ges, for e	every £10	00, and	also for	r any fi	actional	part	of
	£100, 6d.	Table 4	200		WIT 665	2.10		12	

£100, 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—STA	WE DI	JULIES	ON	30		
On petition for grant of letters patent	1999	1000	***	£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		4554		5	0	0
On specification	***	444		5	0	0
On the letters patent, or a duplicate thereof, bef	ore the	expira	tion		3	31
of the third year	70.5	***		50	0	0
On the letters patent, or a duplicate thereof, bef	ere the	expira				
of the seventh year	911	200		100	0	0
On certificate of record of notice of objection	***	444	***	2	0	0
On certificate of every search and inspection		480	227	0	1	0
On certificate of entry of assignment or license	***	***	***	0	5	0
On certificate of assignment or license	7.000	***	0.0	0	5	0
On application for disclaimer	***		***	5	0	0
On caveat against disclaimer	275	***	***	2	0	0
On office copies of documents, for every ninety		***	***	0	0	2
Letters of allotment, scrip certificates, and scrip	p	***		0	0	1

THE ILLUSTRATED LONDON ALMANACK FOR 1870.

£0 15 0

STAMP AND OTHER GOVERNMENT DUTIES.

PROPERTY AND INCOME TAX.

From April, 1869, to April, 1870, all incomes of £100 per annum and not exceeding £200 are taxed at the rate of 5d. 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 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

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 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.

the preceding.

Emptions.—Market-gardens and nursery-grounds are not to be included in valuation of inhabited houses, and not more than one acre of pleasure-

DUTIES ON LEGACIES AND SUCCESSION TO REAL PROPERTY. 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 0 Greand uncle or aunt, or their descendants 6 0 0 0 All other relations or strangers 10 0 0 0 The husband or wife of the deceased not chargeable with duty. Probate and Letters of Administration are exempt, if the effects are under £100 in value

£100 in value.

DUTIES ON MALE SERVANTS, CARRIAGES, HORSES AND MULES, AND ARMORIAL BEARINGS.

For every male servant

ror every carriage										
If such carriage shall ha										
the weight of four hur	dred	weight	or up	wards	9.64	***	***	2	2	0
If such carriage shall ba	ve les	s than	four	wheels	, or, h	aving	four			
or more wheels, shall	be c	of a le	ss wei	ght th	an for	ir hun	dred			
weight	- 444	200	43.4	***	1000	100	600	0	15	0
For every horse or mule						***	***	0	10	6
For armorial bearings—										
If such amorial bearings	shall	be pa	inted.	mark	ed, or	affixe	d on			
or to any carriage	466	***	iva					2	2	0
If such armorial bearing	gs sh	all no	t be s	o pair	ated, a	marke	d. or			
affixed, but shall be of	herwi	se wor	n or t	sed		***	***	1	1	0

	GZ	MIL T	HUEN	DES.						
re on Ap	pril 5	in the	follow	ing ye	ar		***	£3	0	0
I be take	en out		***	***	****	144.		2	0	0
wing	***		***		***	***			0	
1	re on Ag , 31 in 1 be take tificate 1	tificate be ta re on April 5; . 31 in the si l be taken out tificate be tak owing	tificate be taken or re on April 5 in the . 31 in the same yo l be taken out tificate be taken out owing	tificate be taken out after on April 5 in the follow, 31 in the same year in 1 be taken out	tificate be taken out after Apre on April 5 in the following ye. 31 in the same year in which I be taken out	tificate be taken out after April 5, re on April 5 in the following year 31 in the same year in which the l be taken out tificate be taken out on or after Nov. I wing	tificate be taken out after April 5, and be re on April 5 in the following year	tificate be taken out after April 5, and before re on April 5 in the following year 31 in the same year in which the License or 1 be taken out tificate be taken out on or after Nov. 1, to expire wing	re on April 5 in the following year £3. 31 in the same year in which the Lieense or 1 be taken out 2 tificate be taken out on or after Nov. 1, to expire wing 2	tificate be taken out after April 5, and before re on April 5 in the following year £3 0 .31 in the same year in which the License or 1 be taken out 2 0 tificate be taken out on or after Nov. 1, to expire wing 2

DOGS .- ASSESSED TAXES.

(Penalty of £5 for keeping a dog without a license.)

LIFE AND OTHER INSURANCES.

	Policy of insurance made upon any life where the sum insured shall not exceed £25	£	s. 0	
	Exceeding £25 and not exceeding £500, then for every £50 and any fractional part of £50	0		ľ
	Exceeding £500 and not exceeding £1000, then for every £100 and	U	U	(
	any fractional part of £100	0	1	(
ı	tional part of £1000	0	10	0
ı	Policy of assurance for loss or damage by fire Against accident or for plate glass—Premium not exceeding 2s. 6d.	0	10	0
ı	Fremium not exceeding 5s	0	0	3
į	Exceeding 5s., for every 5s., or fraction	0	0	8
	Sottlement of Manor or Storle and date			
1	Settlement of Money or Stock, per £100	0	5	0
ı	Transfer of Stock not public	1	10	0
ł	If upon sale, per cent	0	10	-0
1	If upon mortgage, per cent	0	2	6
ł	Passport Stamps	0	0	
ĺ	Bill of Lading of or for goods or merchandise	0	0	
	Charterparty	0		6
l	Certificate of Registration of Designs	5		0

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 Where such person shall keep any greater number of horses or car-								
riages, 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 or fifteen carriages				60				

LICENSES

			- 18-1	AT CAMPA	CHOOCA.						
Appraisers	117	1000	200	***	444	***		444		£2	0
Attorneys, &c.	Londo	n (or	within	i ten m	iles),	Edinb	irgh, a	nd Dub	lin	9	0
										6	0
Conveyancers,	special	plead	ers. a	nd ean	ity dr	enchts	men :	222	200	110	1
London and	Thublin	Liverage		and the second	000	A PROPERTY	descent a			9	0
Elsewhere				46	3000		***	***	22.5	6	0
THEOWIELE	lf only	Con the	Acres de	Minney b	***		200	***	1	0	0
	in omy	tor tm	S HERE	CHICE	Penis	or nen	R m I	ractice.	1		
Auctioneers	***	1444	4.4	***	***	3375	***	340	111	10	0
Bankers		4.4		***	***	444	14.64	444	***	30	0
Hawkers and				erse, w	c., use	M	2000	224	***	4	0
		on fo	ot		***		***		***	2	0
House-agents				2000	YOU	1900		222	***	2	0
Medicine-vene	lers, Lo	ndon					200	444		2	0
- 10	in	any of	POPUL	ate tow	n		***	774		.0	10
		sewher		***				***	***	0	5
Pawnbrokers,	London	1	201					557	33	15	0
	elsewh		Table 1							7	10
Plate-dealers,										5	15
a According to the country	under					111		0.000		- 5	6
For marriages							(600	(8.6.4-	***		0
Tor marriages	not sp	noini	1000				200	***	22.5	0	10
2)					***		The State of	***	***	0	10
(The 5s. stan holy sacrament	ip duty	on mar	riage	certatica	tes, an	d certif	icates e	I having	rece	ived t	he
license before a	rogistrar	uro al	rones	lost have	record	t Ant	m orae	c to man	J. W.	mone	D.II
											- 5
To hold a per						1000	1000	444	***		10
For non-resid				700			1000	100	***		10
To stage and	hackney	carri	age di	rivers,	condu	ctors,	and w	atermer	1	5	0
	The same		1000		- CARLOR	The same of the sa	SHIELD OF STREET		ERIDY.		-21

SPOTLED 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.

HACKNEY AND STAGE CARRIAGE ACT, 1869.

Any license in respect of a hackney or stage carriage under this section may be granted at such price, on such conditions, be in such rorm, be subject to revision or suspension in such events, and generally be dealt with in such manner as the Secretary of State may by order prescribe, subject as

manner as the Secretary of State may by order prescribe, subject as follows:—

A hackney or stage carriage license shall, if not revoked or suspended, be in force one year, and there shall paid in respect thereof to the receiver of the Metropolitan Police, to be carried to the account of the Metropolitan Police Fund, such sum, in the case of a hackney carriage, not exceeding £2 2s.; and, in the case of a stage carriage, not exceeding £2 2s.; and, in the case of a stage carriage, not exceeding £3 3s.

Penalties to be imposed on the use of unlicensed carriages.

No Hackney or stage carriage shall ply for hire unless under the charge of a driver having a licence from the Secretary of State. If any hackney or stage carriage plies for hire in contravention of this section, the person driving the same, and also the owner of such carriage, unless he proves that the driver acted without his privity or consent, shall respectively be hiable to a penalty not exceeding 40s.

A license to the driver of a hackney or stage carriage may be granted at such price on such conditions, and in such manner as the Secretary of State may by order prescribe, and shall be in force one year; and there shall be paid in respect thereof a sum not exceeding 5s.

The Secretary of State may from time to time by order make regulations for regulating the number of persons to be carried in any hackney or stage carriage, and in what manner such number shall be shown on such carriage, and how such hackney carriages are to be furnished or fitted:

For fixing the stands of hackney carriages, and the distances to which they may be compelled to take passengers, and the persons to attend at such stands:

For fixing the rates or faves as well for time as distance to be paid for

stands;

For fixing the rates or fares, as well for time as distance, to be paid for hackney carriages, and for securing the due publication of such fares; provided that it shall not be made compulsory on the driver of any hackney carriage to take passengers at a less fare than the fare payable at the time of the passing of this Act:

carriage to take passengers at a less fare than the fare payable at the time of the passing of this Act:

For forming, in the case of hackney carriages a table of distances, as evidence for the purpose of any fare to be charged by distance, by the preparation of a book, map, or plan:

No hackney carriage shall be compelled to take any passenger beyond the limits of this Act, or a greater distance for any one drive than six miles:

During such portion of time between sunset and sunrise as is from time to time prescribed, no driver shall ply for hire unless the hackney carriage under his charge be provided with a lamp properly trimmed and lighted, and fixed outside the carriage in such manner as is prescribed.

FARES BY DISTANCE.—Carriages drawn by one horse—For any distance within and not exceeding one mile, 1s, 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 given circumference.

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

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.

When more than two persons shall be carried inside any hackney carriage, ed. is to be paid for each person above two for the whole hiring, in addition to the above fares.

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.