

THE ILLUSTRATED LONDON ALMANACK FOR 1870.

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 the 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, £20.

AGREEMENTS (NOT UNDER SEAL).

Of the value of £5 or upwards ... 6d.
 If the agreement contains 2100 words, or upwards, then for every quantity of 1039 words over the first 1080 a further progressive duty of ... 6d.
 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 penny stamp.
 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. £5 and not exceed. 10 ... 1 0
 " 10 " 15 ... 1 6
 " 15 " 20 ... 2 0
 " 20 " 25 ... 2 6
 " 25 " 30 ... 3 0
 " 30 " 40 ... 4 0
 " 40 " 50 ... 5 0
 " 50 " 60 ... 6 0
 " 60 " 75 ... 7 6
 " 75 " 100 ... 10 0
 " 100 " 150 ... 15 0
 " 150 " 200 ... 20 0
 " 200 " 300 ... 30 0
 " 300 " 400 ... 40 0
 " 400 " 500 ... 50 0
 " 500 " 600 ... 60 0
 " 600 " 750 ... 75 0
 " 750 " 1000 ... 100 0
 " 1000 " 1500 ... 150 0
 " 1500 " 2000 ... 200 0
 " 2000 " 3000 ... 300 0
 " 3000 " 4000 ... 400 0
 " 4000 " 5000 ... 500 0
 " 5000 " 6000 ... 600 0
 " 6000 " 7500 ... 750 0
 " 7500 " 10000 ... 1000 0
 " 10000 " 15000 ... 1500 0
 " 15000 " 20000 ... 2000 0
 " 20000 " 30000 ... 3000 0
 " 30000 " 40000 ... 4000 0
 " 40000 " 50000 ... 5000 0
 " 50000 " 60000 ... 6000 0
 " 60000 " 75000 ... 7500 0
 " 75000 " 100000 ... 10000 0
 " 100000 " 150000 ... 15000 0
 " 150000 " 200000 ... 20000 0
 " 200000 " 300000 ... 30000 0
 " 300000 " 400000 ... 40000 0
 " 400000 " 500000 ... 50000 0
 " 500000 " 600000 ... 60000 0
 " 600000 " 750000 ... 75000 0
 " 750000 " 1000000 ... 100000 0
 " 1000000 " 1500000 ... 150000 0
 " 1500000 " 2000000 ... 200000 0
 " 2000000 " 3000000 ... 300000 0
 " 3000000 " 4000000 ... 400000 0
 " 4000000 " 5000000 ... 500000 0
 " 5000000 " 6000000 ... 600000 0
 " 6000000 " 7500000 ... 750000 0
 " 7500000 " 10000000 ... 1000000 0
 " 10000000 " 15000000 ... 1500000 0
 " 15000000 " 20000000 ... 2000000 0
 " 20000000 " 30000000 ... 3000000 0
 " 30000000 " 40000000 ... 4000000 0
 " 40000000 " 50000000 ... 5000000 0
 " 50000000 " 60000000 ... 6000000 0
 " 60000000 " 75000000 ... 7500000 0
 " 75000000 " 100000000 ... 10000000 0
 " 100000000 " 150000000 ... 15000000 0
 " 150000000 " 200000000 ... 20000000 0
 " 200000000 " 300000000 ... 30000000 0
 " 300000000 " 400000000 ... 40000000 0
 " 400000000 " 500000000 ... 50000000 0
 " 500000000 " 600000000 ... 60000000 0
 " 600000000 " 750000000 ... 75000000 0
 " 750000000 " 1000000000 ... 100000000 0
 " 1000000000 " 1500000000 ... 150000000 0
 " 1500000000 " 2000000000 ... 200000000 0
 " 2000000000 " 3000000000 ... 300000000 0
 " 3000000000 " 4000000000 ... 400000000 0
 " 4000000000 " 5000000000 ... 500000000 0
 " 5000000000 " 6000000000 ... 600000000 0
 " 6000000000 " 7500000000 ... 750000000 0
 " 7500000000 " 10000000000 ... 1000000000 0
 " 10000000000 " 15000000000 ... 1500000000 0
 " 15000000000 " 20000000000 ... 2000000000 0
 " 20000000000 " 30000000000 ... 3000000000 0
 " 30000000000 " 40000000000 ... 4000000000 0
 " 40000000000 " 50000000000 ... 5000000000 0
 " 50000000000 " 60000000000 ... 6000000000 0
 " 60000000000 " 75000000000 ... 7500000000 0
 " 75000000000 " 100000000000 ... 10000000000 0
 " 100000000000 " 150000000000 ... 15000000000 0
 " 150000000000 " 200000000000 ... 20000000000 0
 " 200000000000 " 300000000000 ... 30000000000 0
 " 300000000000 " 400000000000 ... 40000000000 0
 " 400000000000 " 500000000000 ... 50000000000 0
 " 500000000000 " 600000000000 ... 60000000000 0
 " 600000000000 " 750000000000 ... 75000000000 0
 " 750000000000 " 1000000000000 ... 100000000000 0
 " 1000000000000 " 1500000000000 ... 150000000000 0
 " 1500000000000 " 2000000000000 ... 200000000000 0
 " 2000000000000 " 3000000000000 ... 300000000000 0
 " 3000000000000 " 4000000000000 ... 400000000000 0
 " 4000000000000 " 5000000000000 ... 500000000000 0
 " 5000000000000 " 6000000000000 ... 600000000000 0
 " 6000000000000 " 7500000000000 ... 750000000000 0
 " 7500000000000 " 10000000000000 ... 1000000000000 0
 " 10000000000000 " 15000000000000 ... 1500000000000 0
 " 15000000000000 " 20000000000000 ... 2000000000000 0
 " 20000000000000 " 30000000000000 ... 3000000000000 0
 " 30000000000000 " 40000000000000 ... 4000000000000 0
 " 40000000000000 " 50000000000000 ... 5000000000000 0
 " 50000000000000 " 60000000000000 ... 6000000000000 0
 " 60000000000000 " 75000000000000 ... 7500000000000 0
 " 75000000000000 " 100000000000000 ... 10000000000000 0
 " 100000000000000 " 150000000000000 ... 15000000000000 0
 " 150000000000000 " 200000000000000 ... 20000000000000 0
 " 200000000000000 " 300000000000000 ... 30000000000000 0
 " 300000000000000 " 400000000000000 ... 40000000000000 0
 " 400000000000000 " 500000000000000 ... 50000000000000 0
 " 500000000000000 " 600000000000000 ... 60000000000000 0
 " 600000000000000 " 750000000000000 ... 75000000000000 0
 " 750000000000000 " 1000000000000000 ... 100000000000000 0
 " 1000000000000000 " 1500000000000000 ... 150000000000000 0
 " 1500000000000000 " 2000000000000000 ... 200000000000000 0
 " 2000000000000000 " 3000000000000000 ... 300000000000000 0
 " 3000000000000000 " 4000000000000000 ... 400000000000000 0
 " 4000000000000000 " 5000000000000000 ... 500000000000000 0
 " 5000000000000000 " 6000000000000000 ... 600000000000000 0
 " 6000000000000000 " 7500000000000000 ... 750000000000000 0
 " 7500000000000000 " 10000000000000000 ... 1000000000000000 0
 " 10000000000000000 " 15000000000000000 ... 1500000000000000 0
 " 15000000000000000 " 20000000000000000 ... 2000000000000000 0
 " 20000000000000000 " 30000000000000000 ... 3000000000000000 0
 " 30000000000000000 " 40000000000000000 ... 4000000000000000 0
 " 40000000000000000 " 50000000000000000 ... 5000000000000000 0
 " 50000000000000000 " 60000000000000000 ... 6000000000000000 0
 " 60000000000000000 " 75000000000000000 ... 7500000000000000 0
 " 75000000000000000 " 100000000000000000 ... 10000000000000000 0
 " 100000000000000000 " 150000000000000000 ... 15000000000000000 0
 " 150000000000000000 " 200000000000000000 ... 20000000000000000 0
 " 200000000000000000 " 300000000000000000 ... 30000000000000000 0
 " 300000000000000000 " 400000000000000000 ... 40000000000000000 0
 " 400000000000000000 " 500000000000000000 ... 50000000000000000 0
 " 500000000000000000 " 600000000000000000 ... 60000000000000000 0
 " 600000000000000000 " 750000000000000000 ... 75000000000000000 0
 " 750000000000000000 " 1000000000000000000 ... 100000000000000000 0
 " 1000000000000000000 " 1500000000000000000 ... 150000000000000000 0
 " 1500000000000000000 " 2000000000000000000 ... 200000000000000000 0
 " 2000000000000000000 " 3000000000000000000 ... 300000000000000000 0
 " 3000000000000000000 " 4000000000000000000 ... 400000000000000000 0
 " 4000000000000000000 " 5000000000000000000 ... 500000000000000000 0
 " 5000000000000000000 " 6000000000000000000 ... 600000000000000000 0
 " 6000000000000000000 " 7500000000000000000 ... 750000000000000000 0
 " 7500000000000000000 " 10000000000000000000 ... 1000000000000000000 0
 " 10000000000000000000 " 15000000000000000000 ... 1500000000000000000 0
 " 15000000000000000000 " 20000000000000000000 ... 2000000000000000000 0
 " 20000000000000000000 " 30000000000000000000 ... 3000000000000000000 0
 " 30000000000000000000 " 40000000000000000000 ... 4000000000000000000 0
 " 40000000000000000000 " 50000000000000000000 ... 5000000000000000000 0
 " 50000000000000000000 " 60000000000000000000 ... 6000000000000000000 0
 " 60000000000000000000 " 75000000000000000000 ... 7500000000000000000 0
 " 75000000000000000000 " 100000000000000000000 ... 10000000000000000000 0
 " 100000000000000000000 " 150000000000000000000 ... 15000000000000000000 0
 " 150000000000000000000 " 200000000000000000000 ... 20000000000000000000 0
 " 200000000000000000000 " 300000000000000000000 ... 30000000000000000000 0
 " 300000000000000000000 " 400000000000000000000 ... 40000000000000000000 0
 " 400000000000000000000 " 500000000000000000000 ... 50000000000000000000 0
 " 500000000000000000000 " 600000000000000000000 ... 60000000000000000000 0
 " 600000000000000000000 " 750000000000000000000 ... 75000000000000000000 0
 " 750000000000000000000 " 1000000000000000000000 ... 100000000000000000000 0
 " 1000000000000000000000 " 1500000000000000000000 ... 150000000000000000000 0
 " 1500000000000000000000 " 2000000000000000000000 ... 200000000000000000000 0
 " 2000000000000000000000 " 3000000000000000000000 ... 300000000000000000000 0
 " 3000000000000000000000 " 4000000000000000000000 ... 400000000000000000000 0
 " 4000000000000000000000 " 5000000000000000000000 ... 500000000000000000000 0
 " 5000000000000000000000 " 6000000000000000000000 ... 600000000000000000000 0
 " 6000000000000000000000 " 7500000000000000000000 ... 750000000000000000000 0
 " 7500000000000000000000 " 10000000000000000000000 ... 1000000000000000000000 0
 " 10000000000000000000000 " 15000000000000000000000 ... 1500000000000000000000 0
 " 15000000000000000000000 " 20000000000000000000000 ... 2000000000000000000000 0
 " 20000000000000000000000 " 30000000000000000000000 ... 3000000000000000000000 0
 " 30000000000000000000000 " 40000000000000000000000 ... 4000000000000000000000 0
 " 40000000000000000000000 " 50000000000000000000000 ... 5000000000000000000000 0
 " 50000000000000000000000 " 60000000000000000000000 ... 6000000000000000000000 0
 " 60000000000000000000000 " 75000000000000000000000 ... 7500000000000000000000 0
 " 75000000000000000000000 " 100000000000000000000000 ... 10000000000000000000000 0
 " 100000000000000000000000 " 150000000000000000000000 ... 15000000000000000000000 0
 " 150000000000000000000000 " 200000000000000000000000 ... 20000000000000000000000 0
 " 200000000000000000000000 " 300000000000000000000000 ... 30000000000000000000000 0
 " 300000000000000000000000 " 400000000000000000000000 ... 40000000000000000000000 0
 " 400000000000000000000000 " 500000000000000000000000 ... 50000000000000000000000 0
 " 500000000000000000000000 " 600000000000000000000000 ... 60000000000000000000000 0
 " 600000000000000000000000 " 750000000000000000000000 ... 75000000000000000000000 0
 " 750000000000000000000000 " 1000000000000000000000000 ... 100000000000000000000000 0
 " 1000000000000000000000000 " 1500000000000000000000000 ... 150000000000000000000000 0
 " 1500000000000000000000000 " 2000000000000000000000000 ... 200000000000000000000000 0
 " 2000000000000000000000000 " 3000000000000000000000000 ... 300000000000000000000000 0
 " 3000000000000000000000000 " 4000000000000000000000000 ... 400000000000000000000000 0
 " 4000000000000000000000000 " 5000000000000000000000000 ... 500000000000000000000000 0
 " 5000000000000000000000000 " 6000000000000000000000000 ... 600000000000000000000000 0
 " 6000000000000000000000000 " 7500000000000000000000000 ... 750000000000000000000000 0
 " 7500000000000000000000000 " 10000000000000000000000000 ... 1000000000000000000000000 0
 " 10000000000000000000000000 " 15000000000000000000000000 ... 1500000000000000000000000 0
 " 15000000000000000000000000 " 20000000000000000000000000 ... 2000000000000000000000000 0
 " 20000000000000000000000000 " 30000000000000000000000000 ... 3000000000000000000000000 0
 " 30000000000000000000000000 " 40000000000000000000000000 ... 4000000000000000000000000 0
 " 40000000000000000000000000 " 50000000000000000000000000 ... 5000000000000000000000000 0
 " 50000000000000000000000000 " 60000000000000000000000000 ... 6000000000000000000000000 0
 " 60000000000000000000000000 " 75000000000000000000000000 ... 7500000000000000000000000 0
 " 75000000000000000000000000 " 100000000000000000000000000 ... 10000000000000000000000000 0
 " 100000000000000000000000000 " 150000000000000000000000000 ... 15000000000000000000000000 0
 " 150000000000000000000000000 " 200000000000000000000000000 ... 20000000000000000000000000 0
 " 200000000000000000000000000 " 300000000000000000000000000 ... 30000000000000000000000000 0
 " 300000000000000000000000000 " 400000000000000000000000000 ... 40000000000000000000000000 0
 " 400000000000000000000000000 " 500000000000000000000000000 ... 50000000000000000000000000 0
 " 500000000000000000000000000 " 600000000000000000000000000 ... 60000000000000000000000000 0
 " 600000000000000000000000000 " 750000000000000000000000000 ... 75000000000000000000000000 0
 " 750000000000000000000000000 " 1000000000000000000000000000 ... 100000000000000000000000000 0
 " 1000000000000000000000000000 " 1500000000000000000000000000 ... 150000000000000000000000000 0
 " 1500000000000000000000000000 " 2000000000000000000000000000 ... 200000000000000000000000000 0
 " 200000

THE ILLUSTRATED LONDON ALMANACK FOR 1870.

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 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.

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

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.

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

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

For every male servant £0 15 0
 For every carriage—
 If such carriage shall have four or more wheels, and shall be of the weight of four hundred weight or upwards 2 2 0
 If such carriage shall have less than four wheels, or, having four or more wheels, shall be of a less weight than four hundred weight 0 15 0
 For every horse or mule 0 10 6
 For armorial bearings—
 If such armorial bearings shall be painted, marked, or affixed on or to any carriage 2 2 0
 If such armorial bearings shall not be so painted, marked, or affixed, but shall be otherwise worn or used 1 1 0
 For every horsedealer 12 10 0
 And such duties respectively shall be paid annually upon licences to be taken out by the person who shall employ the servant, or shall keep the carriage, or horse or mule, or shall wear or use the armorial bearings, or shall exercise or carry on the trade of a horsedealer.

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.—ASSESSED TAXES.

For every dog of whatever description or denomination 5s.
 Provided always, that no person shall be chargeable with duty to any greater amount than £23 2s. for any number of hounds, or £5 5s. for any number of greyhounds, kept by him in the year 1868-3.

(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. 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 1 0
 Against accident or for plate glass—Premium not exceeding 2s. 6d. Premium not exceeding 6s. 0 0 1
 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, 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
 Chartership 0 0 6
 Certificate of Registration of Designs 5 0 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 £5 0 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 or fifteen carriages 60 0 0

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: 9 0
 London 6 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
 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 2 oz. of gold and 30 oz. of silver plate 5 15
 " under the above weight 2 6
 For marriages, special 5 0
 " not special 0 10
 (The 2s. 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 5 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.

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 form, 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 follows:—

A hackney or stage carriage license shall, if not revoked or suspended, be in force one year, and there shall be 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 £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 liable 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 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:

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, 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.