

STAMP DUTIES.

| | |
|---|---------|
| ADMISSIONS in England, Scotland, or Ireland, to act as an Advocate in any Court ... | £50 0 0 |
| To the degree of Barrister-at-Law ... | 50 0 0 |
| If previously admitted in either Ireland or England ... | 10 0 0 |
| To be a member of either the four Inns of Court ... | 25 0 0 |
| To be a member of Inns of Chancery ... | 3 0 0 |
| To act as an Attorney, Solicitor, or Proctor ... | 25 0 0 |
| To act as a Writer to the Signet, Attorney, or in the Court of Session, &c., Scotland ... | 85 0 0 |
| If previously paid £60 duty on articles of clerkship ... | 25 0 0 |
| If previously admitted as Solicitor or Procurator in any inferior Court ... | 30 0 0 |
| Faculty, License or Dispensation, to act as Notary Public in England ... | 30 0 0 |
| In Scotland or Ireland ... | 20 0 0 |
| Admission as a Fellow of College of Physicians ... | 25 0 0 |
| To the degree of Doctor of Medicine, Scotch University ... | 10 0 0 |
| Admission as a Burgess in any Corporation or Company ... | 3 0 0 |
| Admission as a Burgess in Scotland ... | 0 5 0 |
| Admission, appointment, or grant to or of any office or employment— | |
| Where the annual salary, fees, or emoluments appertaining to such office or employment do not exceed £100 ... | 2 0 0 |
| Exceed £100 and do not exceed £150 ... | 4 0 0 |
| " 150 " 200 ... | 6 0 0 |
| " 200 " 250 ... | 8 0 0 |
| " 250 " 300 ... | 10 0 0 |
| For every £100, and for every fractional part of £100 ... | 5 0 0 |

Exemptions.—Admission proceeding upon a duly stamped appointment or grant. First appointment of any person to the office or employment of outdoor officer, boatman, waterman, or watchman in the service of the Customs. Periodical readmission or reappointment to any office. Affidavit, or Statutory declaration made under the provisions of 5 and 6 Will. 4, c. 62 ... £0 2 6

| | |
|--|-----------------------------------|
| APPOINTMENTS, whether by way of Donation, Presentation, or Nomination, and Admission, Collation, or Institution, to or License to hold any ecclesiastical benefice, dignity, or promotion, or any perpetual curacy. | |
| In England, if the net yearly value thereof exceeds— | |
| £50 and not exc. £100 ... £1 0 0 | £200 and not exc. £250 ... £4 0 0 |
| 100 " 150 " 2 0 0 | 250 " 300 " 5 0 0 |
| 150 " 200 " 3 0 0 | 300 " 400 " 7 0 0 |
| And also (if such yearly value exceeds £300) for every £100 of such yearly value over and above £300 a further duty of ... | 5 0 0 |
| In Scotland ... | 2 0 0 |
| Exemptions. —Admission, collation, institution, or license proceeding upon a duly stamped donation, presentation, or nomination. | |

APPOINTMENT of a new trustee, and appointment in execution of a power of any property, or of any use, share, or interest in any property, by any instrument not being a will ... £0 10 0

| | |
|--|--------|
| APPRAISEMENT or valuation of any property, or of any interest therein, or of the annual value thereof, or of any dilapidations, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers' work whatsoever:— | |
| Not exceeding £5 ... | £0 0 3 |
| Exc. £5 and not exc. £10 ... | 0 0 6 |
| " 10 " 20 ... | 0 1 0 |
| " 20 " 30 ... | 0 1 6 |
| " 30 " 40 ... | 0 2 0 |
| Exc. £40 and not exc. £50 ... | £0 2 6 |
| " 50 " 100 ... | 0 5 0 |
| " 100 " 200 ... | 0 10 0 |
| " 200 " 500 ... | 0 15 0 |
| " 500 " 1000 ... | 1 0 0 |
| Exemptions. —Appraisement or valuation made for, and for the information of, one party only, and not being in any manner obligatory as between parties either by agreement or operation of law. Appraisement or valuation made in pursuance of the order of any Court of Admiralty or Vice-Admiralty, or for the purpose of ascertaining the legacy or succession duty. | |

| | |
|---|--------|
| AWARD in England or Ireland, and Award or Decree Arbitral in Scotland. Where the amount or value of the matter in dispute— | |
| Not exceeding £5 ... | £0 0 3 |
| Exc. £5 and not exc. £10 ... | 0 0 6 |
| " 10 " 20 ... | 0 1 0 |
| " 20 " 30 ... | 0 1 6 |
| " 30 " 40 ... | 0 2 0 |
| " 40 " 50 ... | 0 2 6 |
| Exc. £50 and not ex. £100 ... | £0 5 0 |
| " 100 " 200 ... | 0 10 0 |
| " 200 " 500 ... | 0 15 0 |
| " 500 " 1000 ... | 1 0 0 |
| " 1000 " 1500 ... | 1 5 0 |
| And where it exceeds £1000, and in any other case not above provided for ... | 1 15 0 |

| | |
|-------------------------------|--------|
| BANK NOTE for money:— | |
| Not exceeding £1 ... | 0 0 5 |
| Exc. £1 and not exc. £2 ... | 0 0 10 |
| " 2 " 5 ... | 0 1 3 |
| " 5 " 10 ... | 0 1 9 |
| Exc. £10 and not exc. £20 ... | 0 2 0 |
| " 20 " 30 ... | 0 3 0 |
| " 30 " 50 ... | 0 5 0 |
| " 50 " 100 ... | 0 8 6 |

| | |
|---|--------|
| BILL OF EXCHANGE, payable on demand ... 0 0 1 | |
| Of any kind whatsoever (except a Bank Note) and Promissory Note of any kind whatsoever, drawn, or expressed to be payable, or actually paid, or indorsed, or in any manner negotiated in the United Kingdom:— | |
| Not exceeding £5 ... | £0 0 1 |
| Exc. £5 and not exc. £10 ... | 0 0 2 |
| " 10 " 25 ... | 0 0 3 |
| " 25 " 50 ... | 0 0 9 |
| " 50 " 100 ... | 0 1 0 |
| For every £100, and also for any fractional part of £100, of such amount or value ... | 0 1 0 |
| Exemptions. —Bill or note issued by the Governor or Company of the Bank of England or Bank of Ireland, and certain other Bankers' order, letter of credit, &c. | |

DAYS of GRACE on Bills of Exchange and Promissory Notes payable at sight are abolished.

| | |
|---|--------|
| BILL OF LADING of any goods, merchandise, or effects to be exported or carried coastwise ... | £0 0 6 |
|---|--------|

| | |
|---|-------|
| BOND, Covenant, or Instrument to secure any sum of money, not secured by a duly stamped instrument, for every £5 ... | 0 2 6 |
|---|-------|

Bond of any kind not specifically charged with duty, and when the amount does exceed £300, the same *ad valorem* duty as a Bond for a limited amount. In any other case ... 0 10 0

| | |
|--|--------|
| LEASE or TACK—For any definite term less than a year: | |
| Of any dwelling-house or tenement, or part of a dwelling-house or tenement, at a rent not exceeding the rate of £10 per annum ... | £0 0 1 |
| Of any furnished dwelling-house or apartments where the rent for such term exceeds £25 ... | 0 2 6 |
| Of any lands, tenements, or heritable subjects except or otherwise than as aforesaid the same duty as a lease for a year at the rent reserved for the definite term. | |

For any other definite term or for any indefinite term:
Of any lands, tenements, or heritable subjects where the consideration, or any part of the consideration, moving either to the lessor or to any other person, consists of any money, stock, or security:
In respect of such consideration the same duty as a conveyance on a sale for the same consideration.
Where the consideration or any part of the consideration is any rent. In respect of such consideration, if the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate:—

| | If the term is definite, and does not exceed 32 years, or is indefinite. | If the term being definite exceeds 35 years, but does not exceed 100 years. | If the term being definite exceeds 100 years. |
|--|--|---|---|
| Not exceeding £5 per annum ... | £ s. d. 0 0 6 | £ s. d. 0 3 0 | £ s. d. 0 6 0 |
| Exceeding— | | | |
| £5 and not exceeding £10 ... | 0 1 0 | 0 6 0 | 0 12 0 |
| 10 " " 15 ... | 0 1 6 | 0 9 0 | 0 15 0 |
| 15 " " 20 ... | 0 2 0 | 0 12 0 | 1 4 0 |
| 20 " " 25 ... | 0 2 6 | 0 15 0 | 1 10 0 |
| 25 " " 50 ... | 0 5 0 | 1 10 0 | 3 0 0 |
| 50 " " 75 ... | 0 7 6 | 2 5 0 | 4 10 0 |
| 75 " " 100 ... | 0 10 0 | 3 0 0 | 6 0 0 |
| For every full sum of £50, and also for any fractional part of £50 thereof ... | 0 5 0 | 1 10 0 | 3 0 0 |
| Of any other kind whatsoever not hereinbefore described ... | | | 0 10 0 |

Note.—The charges under this head have all been brought together under one view, and the 1d. duty upon small and short lettings may be denoted by an adhesive stamp.

SOLICITORS' CERTIFICATES, to be taken out yearly by every person admitted or enrolled in England or Ireland as an Attorney, Solicitor, or Notary:—

| If such person practises or carries on his business | If he has been admitted or enrolled, or has carried on business, for three years or upwards. | If he has not so long carried on business. |
|---|--|--|
| In England, within ten miles from the General Post Office in the City of London ... | £ s. d. 2 0 0 | £ s. d. 4 10 0 |
| In Scotland, within the City or Shire of Edinburgh ... | | |
| In Ireland, in the City of Dublin, or within three miles therefrom ... | | |
| In England, Scotland, or Ireland, beyond the above-mentioned limits ... | 6 0 0 | 3 0 0 |

| | |
|--|--------|
| CONVEYANCE or TRANSFER, whether on sale or otherwise— | |
| Of any stock of the Governor and Company of the Bank of England ... | £0 7 9 |
| Of any stock of the East India Company ... | 1 10 0 |
| Of any debenture stock or funded debt of any company or corporation. For every £100, and also for any fractional part of £100, of the nominal amount transferred ... | 0 2 6 |
| On sale of any property (except such stock or debenture stock or funded debt as aforesaid):— | |
| Not exceeding £5 ... | 0 0 6 |
| Exc. £5 and not exc. £10 ... | 0 1 0 |
| " 10 " 15 ... | 0 1 6 |
| " 15 " 20 ... | 0 2 0 |
| " 20 " 25 ... | 0 2 6 |
| " 25 " 50 ... | 0 5 0 |
| Exc. £50 and not exc. £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 |
| For every £50, and also for any fractional part of £50 of such amount or value ... | 0 5 0 |

| | |
|--|--------|
| LETTERS or POWER of ATTORNEY for the sole purpose of voting by proxy ... 0 0 1 | |
| By any petty officer, seaman, or marine, or soldier serving, of any such person for receiving prize money or wages ... 0 1 0 | |
| For the receipt of the dividends or interests of any stock— | |
| When made for the receipt of one payment only ... | 0 1 0 |
| In any other case ... | 0 5 0 |
| For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding £20, or any periodical payments not exceeding the annual sum of £10 (not being hereinbefore charged) ... 0 5 0 | |
| For the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds:— | |
| Where the value of such stocks or funds does not exceed £20 ... | 0 5 0 |
| In any other case ... | 0 10 0 |
| Of any kind whatsoever not hereinbefore described ... | 0 10 0 |

Exemptions.—Letters or power of attorney for the receipt of dividends of any definite and certain share of the Government or Parliamentary stocks or funds producing a yearly dividend of less than £3. Letters or power of attorney or proxy filed in the Court of Probate in England or Ireland, or in any Ecclesiastical Court.

THE ILLUSTRATED LONDON ALMANACK FOR 1873.

| | |
|---|----------|
| LETTERS of MARQUE and REPRISAL | £5 0 0 |
| LICENSE for MARRIAGE:— | |
| Special, in England or Ireland | £5 0 0 |
| Not special, in England | 0 10 0 |
| Grant of the custody of the person or estate of any lunatic | 2 0 0 |
| BIRTHS, MARRIAGES, AND DEATHS—Certified copy or extract of or from any register of | |
| (To be paid by the person requiring such copy or extract.) | 1d. |
| <i>Exemptions.</i> —Copies of entries transmitted to the registrar of the diocese in pursuance of the 52nd George III., c. 146; certified copies sent by Superintending Registrars to the General Registrar in pursuance of the 6th and 7th William IV., c. 86; copies or extracts in pursuance of the 7th Viet. c. 15; and copies under the 16th and 17th Viet. c. 45, to enable persons to purchase Government Annuities through the medium of savings banks. | |
| GRANT or LETTERS PATENT under the Great Seal of the United Kingdom of Great Britain and Ireland, or the Seal of the Duchy or County Palatine of Lancaster, &c.:— | |
| Of the honour or dignity of a duke | £350 0 0 |
| " " of a marquis | 300 0 0 |
| " " of an earl | 250 0 0 |
| " " of a viscount | 200 0 0 |
| " " of a baron | 150 0 0 |
| " " of a baronet | 100 0 0 |
| Of a congré d'élire to any dean and chapter for the election of an archbishop or bishop | 30 0 0 |
| Of the Royal assent to, or signification of, the election made by any dean and chapter, or of the nomination and presentation by her Majesty, her heirs, or successors, in default of such election of any person to be an archbishop or bishop | 30 0 0 |
| Of or for the restitution of the temporalities to any archbishop or bishop | 30 0 0 |
| Of any other honour, dignity, or promotion whatsoever | 30 0 0 |
| Of any franchise, liberty, or privilege to any person or body politic or corporate | 30 0 0 |
| <i>Exemptions.</i> —Commissions of rebellion in process. Letters patent or briefs for collecting charitable benevolences. Letters patent for confirming any dispensation herein-before charged with duty. Letters patent appointing sheriffs in England or Ireland, and the writs of assistance accompanying such letters patent. | |
| GRANT or WARRANT OF PRECEDENCE to take rank among nobility, under the sign manual of her Majesty, her heirs, or successors | £100 0 0 |
| GRANT or LICENSE under the sign manual to take and use a surname and arms, or a surname only. | |
| In compliance with the injunctions of any will or settlement | 50 0 0 |
| Upon any voluntary application | 10 0 0 |
| GRANT of arms or armorial ensigns only, under the sign manual, or by any of the Kings of Arms of England, Ireland, or Scotland | 10 0 0 |
| ARMORIAL BEARINGS painted on or affixed to any carriage | 2 2 0 |
| MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment, and FOREIGN SECURITY of any kind. Being the only, or principal, or primary security for the payment or repayment of money— | |
| Not exceeding £25 | £0 0 8 |
| Exc. £25 and not exc. £50 | 0 1 3 |
| " 50 | 0 2 6 |
| " 100 | 0 3 9 |
| Ex. £150 and not ex. £200 | £0 5 0 |
| " 200 | 0 6 3 |
| " 250 | 0 7 6 |
| " 300 | 0 8 9 |
| For every £100, or fractional part of £100, of such amount | 0 2 6 |
| Being a collateral, or auxiliary, or additional, or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped, for every £100, and also for every fractional part of £100 of the amount secured | 0 0 6 |
| Transfer, Assignment, Dispositions of Assignment of any mortgage, bond, debenture, covenant or foreign security, or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment. For every £100, and also for any fractional part of £100, of the amount transferred, assigned, or disposed | 0 0 6 |
| And also where any further money is added to the money already secured, the same duty as a principal security for such further money. | |
| Reconveyance, Release, Discharge, Surrender, Resurrender, Warrant to Vacate, or Renunciation of, any such security as aforesaid, or of the benefit thereof, or of the money thereby secured.—For every £100, or fractional part of £100, of the total amount or value of the money at any time secured | 0 0 6 |
| POLICY OF INSURANCE upon any life or lives, or upon any event or contingency relating to or depending upon any life or lives (except for the payment of money upon the death of any person only from accident or violence, or otherwise than from a natural cause)— | |
| Where the sum insured does not exceed £10 | £0 0 1 |
| Exceeds £10, but does not exceed £25 | 0 0 3 |
| Exceeds £25, but does not exceed £50.—For every full sum of £50, and also for any fractional part of £50, or the amount | 0 0 6 |
| Exceeds £50, but does not exceed £1000.—For every full sum of £100, and also for any fractional part of £100, of the amount insured | 0 1 0 |
| Exceeds £1000.—For every full sum of £1000, and also for any fractional part of £1000, of the amount insured | 0 10 0 |
| For any payment agreed to be made upon the death of any person, only from accident or violence, or otherwise than from a natural cause, or as compensation for personal injury, or by way of indemnity against loss or damage of or to any property | 0 0 1 |
| CHEQUES, DRAFTS, OR ORDERS ON DEMAND | 0 0 1 |
| which must be cancelled by the person drawing the cheque, draft, or order, by writing his name on the stamp. | |
| RECEIPTS.—For £2 and upwards | 0 0 1 |
| 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 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, £20. | |
| PASSPORT | 0 0 6 |
| 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. | |
| PATENTS FOR INVENTIONS— | |
| On petition for grant of letters patent | £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 | 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 |
| Certificate of the registration of a design | 5 0 0 |
| INSTRUMENTS OF APPRENTICESHIP— | |
| When no premium is paid | 0 2 6 |
| In any other case, for every £5 of premium paid | 0 5 0 |
| ARTICLES OF CLERKSHIP— | |
| To an attorney or solicitor in England or Wales | 80 0 0 |
| To an attorney of the County Palatine of Lancaster, or commission treads of Scotland | 60 0 0 |
| Voting papers, to enable any person to vote by proxy | 0 0 1 |
| Letters of allotment of any company or proposed company, or letter of renunciation | 0 0 1 |
| Scrap certificate, or other document | 0 0 1 |
| For the sale, transfer, or acceptance of any of the Government Stocks or funds—When not exceeding £20 | 0 5 0 |
| Agreement or contract made or entered into under the Highway Acts | 0 0 6 |
| Agreement or memorandum made without any clause of registration, whether the same be only evidence of contract, and not otherwise charged with duty | 0 0 6 |
| GENERAL EXEMPTIONS FROM ALL STAMP DUTIES—Transfers of shares in the Government or Parliamentary stocks or funds. Instruments for the sale, transfer, or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share, or property, of or in any ship or vessel. Instruments of apprenticeship, bonds, contracts, and agreements, entered into in the United Kingdom, for or relating to the service in any of her Majesty's colonies or possessions abroad, of any person as an artificer, clerk, domestic servant, handicraftsman, mechanic, gardener, servant in husbandry, or labourer; parish board, or public charity. Testaments, testamentary instruments, and dispositions mortis causa in Scotland. | |
| SPOILED STAMPS. —The days for claiming the allowance at Somerset House are Tuesdays and Thursdays from 12 to 2 o'clock, and Saturdays from 10 to 12 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. | |
| 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; hotel or coffee-house keeper; 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, and offices left in charge of housekeeper at night. | |
| <i>Exemptions.</i> —Market-gardens and Nursery-grounds. | |
| PROPERTY AND INCOME TAX. | |
| From April, 1872, to April, 1873, the Property and Income Tax is fixed at 4d. in the pound; incomes of £200 per annum and not exceeding £300 are taxed at the rate of 4d. in the pound after allowing a deduction of £80 on incomes of less than £300. | |
| <i>Exemptions of Premiums from Income Tax.</i> —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. | |
| DOG LICENSES.—EXCISE. | |
| For every dog | 0 5 0 |
| No person will be chargeable with duty to any greater amount than £23 10s. for any number of hounds, or £9 for any number of greyhounds, kept by him in any year. | |
| (Penalty of £5 for keeping a dog without a license.) | |
| 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 |
| License to carry a gun | 0 10 0 |
| License to deal in game | 2 0 0 |
| LICENSE OF STAGE and HACKNEY CARRIAGE DRIVERS and WATERMEN | |
| For every horse or mule | 0 10 6 |
| Horses used in the militia, yeomanry, and volunteer services are now exempt from duty. | |
| House agents | £2 0 0 |
| Pedlars and Hawkers | 0 5 0 |
| For every MALE SERVANT | 0 15 0 |