

THE ILLUSTRATED LONDON ALMANACK FOR 1877.

STAMP DUTIES.

AFFIDAVIT, or Statutory declaration made under the provisions of 5 and 6 Will. 4, c. 62 £0 2 6			
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. £40 and not exc. £50	£0 2 6
Exc. £5 and not exc. £10	0 0 6	50	0 5 0
10	0 1 0	100	0 10 0
20	0 1 6	200	0 15 0
30	0 2 0	500	1 0 0
BANK NOTE for money:—			
Not exceeding £1	0 0 5	Exc. £10 and not exc. £20	0 2 0
Exc. £1 and not exc. £2	0 0 10	20	0 3 0
2	0 1 3	30	0 5 0
5	0 1 9	50	0 8 6
10	0 1 9	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 3	Exc. £25 and not exc. £50	£0 0 6
Exc. £5 and not exc. £10	0 0 2	50	0 0 9
10	0 0 3	75	0 1 6
For every £100, and also for any fractional part of £100, of such amount or value 0 1 0			
<i>Exemptions.</i> —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.			
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 <i>ad valorem</i> duty as a Bond for a limited amount. In any other case 0 10 6			
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 or 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 reserved as a yearly rent or otherwise, is at a rate or average rate:—			
	If the term is definite, and does not exceed 35 years, or is indefinite.	If the term being definite exceeds 35, but not 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
Exc. £5 and not exceeding £10	0 1 0	0 6 0	0 12 0
10	0 1 6	0 9 0	0 18 0
15	0 2 0	0 12 0	1 4 0
20	0 2 6	0 15 0	1 10 0
25	0 5 0	1 10 0	3 0 0
50	0 7 6	2 5 0	4 10 0
75	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			
Of any other kind whatsoever not hereinbefore described 0 10 0			
<i>Note.</i> —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.			
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. £50 and not exc. £75	£0 7 6
Exc. £5 and not exc. £10	0 1 0	75	0 10 0
10	0 1 6	100	0 12 6
15	0 2 0	125	0 15 0
20	0 2 6	150	0 17 6
25	0 5 0	175	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			
<i>Exemptions.</i> —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.			
BIRTHS, MARRIAGES, AND DEATHS—Certified copy or extract of or from any register of 1d.			
(To be paid by the person requiring such copy or extract.)			
<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 Vict., c. 15; and copies under the 16th and 17th Vict., c. 45, to enable persons to purchase Government Annuities through the medium of savings banks.			
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. £150 and not exc. £200	£0 5 0
Exc. £25 and not exc. £50	0 1 3	200	0 6 3
50	0 2 6	250	0 7 6
100	0 3 9	300	0 7 6
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			
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.			
INSTRUMENTS OF APPRENTICESHIP—When no premium is paid, 2s. 6d. In any other case, for every £5 of premium paid, 5s.			
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 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 and offices not occupied and used for any of the purposes described in the preceding.			
<i>Exemptions.</i> —Market-gardens and Nursery-grounds.			
PROPERTY AND INCOME TAX.			
From April, 1877, to April, 1878, the Property and Income Tax is fixed at 3d. in the pound; incomes of £150 per annum and not exceeding £400 are taxed at the rate of 3d. in the pound after allowing an abatement of £120.			
<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 dog of any kind 0 5 0			
(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			
LICENSES.			
Stage and Hackney Carriage Drivers and Watermen £0 5 0			
For every Male Servant (Hotel Waiters excepted) 0 15 0			
House agents 2 0 0 Pedlars and Hawkers 0 5 0			