



HUMOURS OF ELECTIONEERING: ON THE MUSIC-HALL STAGE—FOR THIS NIGHT ONLY.

**STAMPS AND TAXES.**  
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 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

**BILLS OF EXCHANGE.**

payable on demand, 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 way negotiated in the United Kingdom:—  
Not exceeding £5 . . . . . 1d. | Exceeding £75 and not exceeding £100, 1s. 0d.  
Exceeding £5 and not exceeding £10 . . . 2d. | For every £100, and also for any  
" 10 " " 2s. 3d. | fractional part of £100, of such  
" 25 " " 5s. 6d. | amount or value . . . . . 1s. 0d.  
" 50 " " 7s. 9d.

**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.

**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 1000 words over the first 1000 a further progressive duty of . . . . . 6d.  
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 the 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.

**APPRENTICES' INDENTURES, AND ASSIGNMENTS OF THEM.**

Where no premium is paid . . . . . 2s. 6d. | In any other case, for every £5 . . . 5s. 0d.

**PROPERTY AND INCOME TAX.**

From April, 1886, to April, 1887, the Property and Income Tax is fixed at 8d. in the pound: incomes of less than £150 per annum exempt; if above £150 and not exceeding £400 are taxed at the rate of 8d. in the pound, allowing an abatement of £120. Other exemptions—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. The balance of average profits for the three years previous, from April to April, deductions allowed to be made. For repairs of premises occupied for purposes of trade, and supply and repair of implements and utensils employed in trade or profession. For bad debts, for average losses, and also for rent of house or offices used for the purpose of trade or profession, such sum not exceeding two third parts of such rent. The following are the rates for the preceding years:—

1874-75	.. 2d.	1877-78	.. 3d.	1880-81	.. 6d.	1883-84	.. 5d.
1875-76	.. 2d.	1878-79	.. 4d.	1881-82	.. 6d.	1884-85	.. 5d.
1876-77	.. 3d.	1879-80	.. 5d.	1882-83	.. 6d.	1885-86	.. 8d.

**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 storey thereof; or by a person licensed to sell therein, by retail, beer, &c.; or as a farmhouse by a tenant, or farm-servant, and bond fide used for the purpose of husbandry only.—The duty is 3d. in the pound for dwelling-houses not occupied, and used for any of the purposes described in the preceding.  
Exemptions.—Offices left in charge of a housekeeper at night. Market-gardens and Nursery-grounds are not to be included in valuation of inhabited houses.

**STAMPS, POSTAGE, AND INLAND REVENUE.**

At every post office the public can procure stamps and embossed envelopes. Postage-stamps which are available for the prepayment of telegrams and parcels can be had of the respective value of 3d., 1d., 1d., 2d., 2d., 3d., 4d., 5d., 6d., 9d., 1s., 2s. 6d., 6s., &c. Impressed bill stamps can be obtained of various values.  
Postage-stamps are now used instead of adhesive Inland Revenue stamps of the value of 1d., 2d., 3d., 6d., 9d., 1s., and 2s. 6d., to denote the duties on the following documents—viz.:

Agreements liable to a duty of 6d.  
Bills of Exchange for payment of money on demand liable to the duty of 1d.  
Delivery Orders (duty 1d.).  
Registers of Births, &c. (duty 1d.).  
Charter Parties (duty 6d.).  
Contract Notes (duty 1d.).  
Letters of Renunciation (duty 1d.).  
Notarial Acts (duty 1s.).  
Policies of Insurance (not Life or Marine, duty 1d.).  
Protests of Bills of Exchange or of Promissory Notes (duties 1d., 2d., 3d., 6d., 9d., and 1s.).  
Postage-stamps cannot be used for Inland and Foreign Bills payable otherwise than on demand—for Promissory Notes, for Law or other fees, nor for any documents other than those above enumerated.

Lease, or Tack, or Agreement, for the Letting, for any definite term less than a year, of a Dwelling-house or part of a Dwelling-house, at a rent not exceeding the rate of £10 a year (duty 1d.). Of a Furnished Dwelling-house, or Apartments for any definite term less than a year (duties 6d., 1s., 1s. 6d., 2s., and 2s. 6d.).  
Proxies liable to the duty of 1d.  
Receipts (duty 1d.).  
Transfers of Shares in Cost-Book Mines (duty 6d.).  
Voting Papers (duty 1d.).  
Warrants for Goods (duty 3d.).

**LICENSES.**

Appraisers	..	2	0	0	£ s. d.
Attorneys, &c., London (or within ten miles), Edinburgh, and Dublin	..	9	0	0	
Ditto, elsewhere	..	6	0	0	
Conveyancers, Special Pleaders, London and Dublin	..	9	0	0	
Ditto, elsewhere	..	6	0	0	
(Half only for the first three years of being in practice)	..	10	0	0	
Auctioneers	..	2	0	0	
House-agents	..	1	0	0	
Makers of Playing Cards or Dice	..	0	2	6	
Persons not makers	..	0	2	6	
Medicine-venders, London	..	2	0	0	
Medicine-venders, in any corporate town	..	0	10	0	
Ditto, elsewhere	..	0	5	0	
Pawnbrokers, London	..	15	0	0	
" elsewhere	..	7	10	0	
For Marriages, special	..	5	0	0	
" not special	..	0	10	0	
For non-residence	..	1	0	0	
Hawkers and Pedlars, per annum	..	0	5	0	
<b>GAME LICENSES.</b>					
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	