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TREATISE

ON

THE STAMP LAWS,

BEING

AN ANALYTICAL DIGEST

OF ALL THE

STATUTES AND CASES RELATING TO STAMP DUTIES,

WITH PRACTICAL REMARKS THEREON;

TOGETHER ALSO WITH

Tables of all the Stamp Duties

PAYABLE IN THE UNITED KINGDOM AFTER THE 10TH OCTOBER, 1854,

AND OF FORMER DUTIES,

ETC. ETC.

BY HUGH TILSLEY,

ASSISTANT SOLICITOR OF INLAND REVENUE.

SECOND EDITION,

WITH SUPPLEMENT CONTAINING THE ACTS OF 1850, 1853, & 1854, NOTES AND DIGEST OF ADDITIONAL CASES, ETC. ETC.

LONDON:

V. & R. STEVENS AND G. S. NORTON,

Law Booksellers and Publishers,

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AND SOLD BY T. & T. CLARK, EDINBURGH; AND HODGES AND SMITH, DUBLIN.

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LONDON:
WILLIAM STEVENS, PRINTER, 37, BELL YARD,
LINCOLN'S INN.

SUPPLEMENT

TO THE

Second Edition

OF THE

TREATISE

ON

THE STAMP LAWS.

BY HUGH TILSLEY,

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Table of Stamp Duties

PAYABLE THROUGHOUT THE UNITED KINGDOM

AFTER THE 10TH OF OCTOBER, 1854.

IN TWO PARTS.

PART THE FIRST:

Containing the Duties on ADMISSIONS to Offices, &c; on Instruments of CONVEYANCE, CONTRACT, OBLIGATION and SECURITY for Money; on DEEDS in general; and on other INSTRUMENTS, matters and things, not falling under the following head.

NOTE.—In this part are included such of the duties contained in the first and second parts of the 55 Geo. III. c. 184, as are still payable.

PART THE SECOND:

Containing the Duties on PROBATES of Wills and Letters of ADMINISTRATION; on CONFIRMATIONS of Testaments, testamentary and dative; on INVENTORIES to be exhibited in the Commissary Courts of Scotland; on LEGACIES out of real or personal, heritable or moveable estate; and on SUCCESSIONS to personal or moveable estates upon intestacy; being the duties contained in the third part of the Schedule to the 55 Geo. III. c. 184. And containing, also, the Duties on SUCCESSIONS granted by the 16 & 17 Vict. c. 51.

NOTE.—The Schedule to the General Stamp Act in Great Britain, 55 Geo. III. c. 184, has been taken as the foundation of this Table, the terms being extended to Ireland in conformity with the Assimilation Act (a); where, therefore, no reference is made to any other statute, it is to be understood that the item of duty, or the exemption, is to be found in that schedule. The language of the Acts granting the duties has been in all cases carefully preserved, the word "TABLE," wherever it is to be met with, being substituted for that of "SCHEDULE."

PART I.

	Duty. £	s.	d.
ACKNOWLEDGMENT, Writ of.—See WRIT OF ACKNOWLEDGMENT.			
ADMISSION of any person to act as an advocate in any of the Ecclesiastical Courts in England or Ireland, or in the High Court of Admiralty in England, or the Court of Admiralty in Ireland, or in any of the Courts of Justice in Scotland	50	0	0
Exemption from the preceding and all other Stamp Duties: *Where an advocate admitted in one Court in England or Ireland shall be admitted as an advocate in any other Court in England or Ireland respectively, or being admitted in one Court in Scotland shall be admitted as an advocate in any other Court in Scotland; his latter admission shall be free of duty, provided he*			

(a) 5 & 6 Vict. c. 82.

	Duty. £ s. d.
ADMISSION—*continued.* *shall have paid the proper stamp duty on his former admission, according to the laws then in force.*	
ADMISSION of any person to the degree of a barrister-at-law in either of the Inns of Court in England or Ireland, for the register or entry thereof	50 0 0
ADMISSION of any person to act as an attorney, solicitor, or proctor in any Court in England or Ireland, or as a sworn clerk, side clerk, clerk in court, or other clerk or officer in any Court in England or Ireland, whose business and emoluments (like those of an attorney or solicitor) shall depend upon his being retained and employed by clients or suitors, and shall therefore be wholly uncertain in amount	25 0 0
Exemptions from the preceding and all other Stamp Duties: *Where any person duly admitted an attorney in either of Her Majesty's Courts at Westminster, or in either of the Courts of the Great Sessions in Wales, or of the Counties Palatine of Chester, Lancaster, and Durham, or in any of Her Majesty's Courts in Ireland, shall be also admitted to act as an attorney in any other of the said Courts, or in any inferior Court of Law, or as a solicitor in any Court of Equity, in England or in Ireland, respectively, the latter admission shall be free of duty.* *And where any person duly admitted a solicitor in the Court of Chancery or Exchequer at Westminster, or in either of the Courts of the Great Sessions in Wales, or of the Duchy of Lancaster, or of the Counties Palatine of Chester, Lancaster, and Durham, or in the Court of Chancery or Exchequer in Ireland, shall be also admitted to act as a solicitor in any other of the said Courts, or in any inferior Court of Equity, or as an attorney in any Court of Law in England or in Ireland, respectively, the latter admission shall be free of duty.* *Provided such attorney or solicitor shall have paid the proper stamp duty on his former admission, according to the laws then in force.* But in all cases not expressly exempted, the said duty is to be paid on every admission of the same person.	
ADMISSION of any person to act as writer to the signet, or as a solicitor, agent, attorney, or procurator, in any Court in Scotland, or as a clerk or officer in any Court in Scotland, whose business and emoluments (like those of a solicitor) shall depend upon his being retained and employed by clients or suitors, and shall therefore be wholly uncertain in amount	25 0 0
And where any person shall be admitted to act as a solicitor or agent in the Court of Session, Justiciary, or Commission of Teinds in Scotland, who shall not have served a clerkship or apprenticeship for five years to a writer to the signet, or to a solicitor or agent, under regular articles or indentures of clerkship or apprenticeship which shall have paid the stamp duty payable by law for the same at the date thereof, his admission shall be charged with a *further* duty of . . .	60 0 0
And where any person shall be admitted to act as a procurator or solicitor in the High Court of Admiralty in Scotland, the Commissary Court at Edinburgh, or any inferior Court in Scotland, who shall not have served a clerkship or apprentice-	

Inland BILL of EXCHANGE, Draft, or Order for the Payment to the Bearer, or to Order, at any Time otherwise than on Demand, of any Sum of Money,	Duty. £	s.	d.
Not exceeding . . 5*l.* . .	0	0	1
Exceeding 5*l.* and not exceeding 10*l.* . .	0	0	2
——— 10*l.* ——— 25*l.* . .	0	0	3
——— 25*l.* ——— 50*l.* . .	0	0	6
——— 50*l.* ——— 75*l.* . .	0	0	9
——— 75*l.* ——— 100*l.* . .	0	1	0
——— 100*l.* ——— 200*l.* . .	0	2	0
——— 200*l.* ——— 300*l.* . .	0	3	0
——— 300*l.* ——— 400*l.* . .	0	4	0
——— 400*l.* ——— 500*l.* . .	0	5	0
——— 500*l.* ——— 750*l.* . .	0	7	6
——— 750*l.* ——— 1000*l.* . .	0	10	0
——— 1000*l.* ——— 1500*l.* . .	0	15	0
——— 1500*l.* ——— 2000*l.* . .	1	0	0
——— 2000*l.* ——— 3000*l.* . .	1	10	0
——— 3000*l.* ——— 4000*l.* . .	2	0	0
——— 4000*l.* and upwards	2	5	0

17 & 18 Vict. c. 83.

Inland BILL, Draft, or Order for the payment of any sum of money, though not made payable to the bearer or to order, if the same shall be delivered to the payee or some person on his or her behalf . . . . . — *The same duty as on a bill of exchange for the like sum payable to bearer or order.*

Inland BILL, Draft, or Order for the payment of any sum of money, weekly, monthly, or at any other stated periods, if made payable to the bearer or to order, or if delivered to the payee or some person on his or her behalf, whether the total amount of the money thereby made payable shall be specified therein or can be ascertained therefrom or shall be indefinite. — *The same duty as on a bill payable to bearer or order on demand.*

This is the result of the enactments in the 55 Geo. III. c. 184, 16 & 17 Vict. c. 59, and 17 & 18 Vict. c. 83.

And the following instruments are to be deemed and taken to be inland bills, drafts, or orders for the payment of money within the intent and meaning of this TABLE:—

All drafts or orders for the payment of any sum of money by a bill or promissory note, or for the delivery of any such bill or note in payment or satisfaction of any sum of money, where such drafts or orders shall require the payment or delivery to be made to the bearer or to order, or shall be delivered to the payee or some person on his or her behalf.

All receipts given by any banker or bankers or other person or persons for money received, which shall entitle or be intended to entitle the person or persons paying the money, or the bearer of such receipts, to receive the like sum from any third person or persons.

All bills, drafts, or orders for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, if the same shall be made payable to the bearer or to order, or if the same shall be delivered to the payee or some person on his or her behalf.

And all documents or writings usually termed letters of credit, or whereby any person to whom any such document or writing is or is intended to be delivered or sent, shall be entitled or be intended to be entitled to have credit with, or in

Inland BILL—*continued.*	Duty. £	s.	d.
account with, or to draw upon any other person for or to receive from such other person any sum of money therein mentioned. 16 & 17 Vict. c. 59.			
Foreign 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 thereby shall not exceed 25*l.* .	0	0	1
And where it shall exceed 25*l.* and not exceed 50*l.* .	0	0	2
——— 50*l.* ——— 75*l.* .	0	0	3
——— 75*l.* ——— 100*l.* .	0	0	4
——— 100*l.* ——— 200*l.* .	0	0	8
——— 200*l.* ——— 300*l.* .	0	1	0
——— 300*l.* ——— 400*l.* .	0	1	4
——— 400*l.* ——— 500*l.* .	0	1	8
——— 500*l.* ——— 750*l.* .	0	2	6
——— 750*l.* ——— 1000*l.* .	0	3	4
——— 1000*l.* ——— 1500*l.* .	0	5	0
——— 1500*l.* ——— 2000*l.* .	0	6	8
——— 2000*l.* ——— 3000*l.* .	0	10	0
——— 3000*l.* ——— 4000*l.* .	0	13	4
——— 4000*l.* and upwards .	0	15	0
Foreign BILL OF EXCHANGE drawn out of the United Kingdom, and payable within the United Kingdom .	*The same duty as on an inland bill of the same amount and tenor.*		
Foreign BILL OF EXCHANGE drawn out of the United Kingdom, and payable out of the United Kingdom, but indorsed or negotiated within the United Kingdom.	*The same duty as on a foreign bill drawn within the United Kingdom, and payable out of the United Kingdom.*		
Exemption from the duties on drafts or orders.			
All letters of credit, whether in sets or not, sent by persons in the United Kingdom to persons abroad, authorizing drafts on the United Kingdom. 16 *&* 17 *Vict. c.* 59.	*Foreign Letters of Credit.*		
Exemptions from the preceding and all other Stamp Duties.			
All bills of exchange, or bank post bills, issued by the Governor and Company of the Bank of England.	*Bank Bills.*		
All bills, orders, remittance bills, and remittance certificates, drawn by commissioned officers, masters, and surgeons in the Navy, or by any Commissioner or Commissioners of the Navy, under the authority of the 35*th Geo. III., for the more expeditious payment of the wages and pay of certain officers belonging to the Navy.*	*Navy pay Bills.*		
All bills drawn pursuant to any former Act or Acts of Parliament by the Commissioners of the Navy, or by the Commissioners for victualling the Navy, or by the Commissioners for managing the transport service, and for taking care of sick and wounded seamen, upon and payable by the Treasurer of the Navy.			
All drafts or orders for the payment of any sum of money to the bearer on demand, and drawn upon any banker or bankers, or any person or persons acting as a banker, who shall reside or transact the business of a banker within fifteen (*a*) *miles of the place where such drafts or orders shall be issued, provided such place shall be specified in such drafts or orders, and provided the same shall bear date on or before the day on which the same*	*Cheques on Bankers.*		

(*a*) 9 Geo. IV. c. 49. s. 15.

	Duty. £ s. d.
CONVEYANCE—*continued.*	
Crown, and for the sale of fee farm and other unimprovable rents, upon subsequent sales thereof by the purchasers, or their heirs or assigns, to the owners of the lands or other hereditaments out of which the same are payable, where the consideration money to be paid on such subsequent sales shall not exceed the sum of 10*l.*	
Exemptions from the preceding and all other Stamp Duties.	
All transfers of shares in any of the government or parliamentary stocks or funds.	
See also GRANT, LEASE, *at the end of this part of the* TABLE.	
CONVEYANCE of any kind or description whatsoever, in England or Ireland, and charter disposition or contract containing the first original constitution of Feu and Ground Annual Rights in Scotland (not being a lease or tack for years), in consideration of any annual sum payable in perpetuity, or for any indefinite period, whether fee farm or other rent, feu duty, ground annual, or otherwise;	*The same duties as on a lease or tack for a term exceeding* 100 *years at a yearly rent equal to such annual sum.*
Exemption.	
Any grant in fee-simple, or in perpetuity, made in Ireland in pursuance of the Renewable Leasehold Conversion Act, or in pursuance of the Trinity College (Dublin) Leasing and Perpetuity Act, 1851; *all which said grants shall be chargeable with the stamp duties to which the same were subject and liable before the passing of the Act* 16 *&* 17 *Vict. c.* 63, [*that is, the ordinary duty of* £1 15*s.*, *besides progressive duties.*]	
And see DUPLICATE *or* COUNTERPART, *and* PROGRESSIVE DUTY.	
The last-mentioned duties on conveyances are imposed by the 17 *&* 18 *Vict. c.* 83.	
CONVEYANCE of lands belonging to the Crown.—See GRANT.	
CONVEYANCE in trust for sale as a security.—See MORTGAGE.	
CONVEYANCE of the equity of redemption to a purchaser, in the same deed with a mortgage.—See MORTGAGE.	
CONVEYANCE of any kind whatever, *not otherwise charged nor expressly exempted from all stamp duty.*	1 15 0
And see PROGRESSIVE DUTY.	
COPY attested to be a true copy, in the form which hath been commonly used for that purpose, or in any other manner authenticated or declared to be a true copy, or made for the purpose of being given in evidence as a true copy, of any agreement, contract, bond, deed, or other instrument of conveyance, or any other deed whatever, together with any schedule, receipt, or other matter put or indorsed thereon or annexed thereto, or of any part thereof respectively.	
Where such a copy shall be made for the security or use of any person being a party to or taking any benefit or interest immediately under such agreement, contract, bond, deed, or other instrument	*The same duty or duties as for the original instrument.*
And where any such copy shall be made for the security or use of any person not being a party to or taking any benefit or interest immediately under such agreement, contract, bond, deed, or other instrument	0 1 0
And for every entire quantity of 720 words contained therein, over and above the first 720 words a further *progressive* duty of	0 1 0
And all copies which shall at any time be offered in evidence shall be deemed to have been made for that purpose;	

COPY—*continued.*	Duty. £	s.	d.
Exemptions from the preceding and all other Stamp Duties.			
All copies attested or authenticated as aforesaid, which shall be made for the private use only of any person having the custody of the original instruments, or of his or her counsel, attorney or solicitor.			
COPY attested or authenticated as aforesaid, or made for the purpose of being given in evidence as a true copy of any original will, testament, or codicil, or of the probate or probate copy of any will or codicil, or of any letters of administration, or of any confirmation of a testament, testamentary or dative, or of any part thereof respectively	0	1	0
And for every entire quantity of 720 words contained in any such copy, over and above the first 720 words, a further *progressive* duty of	0	1	0
And all copies which shall at any time be offered in evidence shall be deemed to have been made for that purpose.			
The duties on copies of wills were repealed by 5 *Geo. IV. c.* 41.			
COPY or extract of any memorial, or of the register of any memorial, registered pursuant to any Act of Parliament made or to be made for the public registering of deeds and conveyances in England .	0	5	0
And for every piece of vellum, parchment, or paper upon which any such copy or extract shall be written, after the first, a further *progressive* duty of	0	5	0
For the duties in lieu of these copies in Ireland, see SEARCHES.			
COPY or extract of any deed or of any other instrument *not falling under the description of law proceedings,* which shall be made or taken from the rolls or records of any of Her Majesty's Courts at Westminster or in Dublin	0	2	0
And for every piece of vellum, parchment, or paper upon which any such copy or extract shall be written, after the first, a further *progressive* duty of	0	2	0
Attested COPY or extract of any deed, instrument, or writing given out from any public register or from the books or records of any Court in Scotland, *and not otherwise charged under the head of law proceedings* in the 55 Geo. III. c. 184, schedule, part 2 .	0	2	6
And where the same shall contain more than 600 words, then for every entire quantity of 600 words contained therein, over and above the first 600 words, a further *progressive* duty of .	0	2	6
And for any less quantity of words contained therein, over and above the first 600 words, or over and above any second, third, or other full quantity of 600 words, a *further* duty of .	0	2	6
Exemptions from the preceding and all other Stamp Duties.			
Certified copies of proceedings and interlocutors required or authorized in cases of appeal to the House of Lords.			
Copies or extracts of protests upon bills or promissory notes for any sum under 40*s. sterling.*			
Extracts of commissions of persons as delegates or representatives to the General Assembly or to any Presbytery or Church Court in Scotland, and of commissions of delegates to the convention of royal burghs, and of commissions of delegates from any royal burgh for the election of members of Parliament.			
COPYHOLD Estates, and CUSTOMARY Estates, passing by surrender and admittance, or by admittance only, and not by deed; INSTRUMENTS relating thereto, *upon the sale or mortgage* of any such estates; that is to say,			

	Duty. £	s.	d.
COPYHOLD—*continued.*			
Any ADMITTANCE out of Court, or the memorandum thereof, or the copy of court roll of any admittance in Court	0	2	6
And where the same shall contain 2160 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 13 & 14 Vict. c. 97.	0	2	6
COPYHOLD Estates and CUSTOMARY Estates, passing by surrender and admittance, or by admittance only, and not by deed; INSTRUMENTS relating thereto, *not otherwise charged, as above, nor under the head of mortgage, or of conveyance upon the sale of lands; viz.:—*			
Any SURRENDER made out of Court, or the memorandum thereof, where the clear yearly value of the estate shall exceed 20*s.*	1	0	0
And where the same shall not exceed 20*s.*	0	5	0
See also CONVEYANCE *upon the sale of lands, &c., and* MORTGAGE.			
Any ADMITTANCE out of Court, or the memorandum thereof, where the clear yearly value of the estate shall exceed 20*s.*	1	0	0
And where the same shall not exceed 20*s.*	0	5	0
And where both a surrender and admittance, or more than one surrender or admittance, or the memorandum thereof, shall be contained in the same piece of vellum, parchment, or paper, whether upon a sale, mortgage, or other occasion, the proper duty shall be paid in respect to each surrender and each admittance,			
And see PROGRESSIVE DUTY.			
The COPY of COURT ROLL of any surrender made in Court, where the clear yearly value of the estate shall exceed 20*s.*	1	0	0
And where the same shall not exceed 20*s.*	0	5	0
See also CONVEYANCE *upon the sale of lands, &c., and* MORTGAGE.			
The COPY of COURT ROLL of any admittance in Court, where the clear yearly value of the estate shall exceed 20*s.*	1	0	0
And where the same shall not exceed 20*s.*	0	5	0
And where copies of both a surrender and admittance, or of more than one surrender or admittance, shall be contained in the same piece of vellum, parchment, or paper, whether upon a sale, mortgage, or other occasion, the proper duty shall be paid in respect of each surrender and each admittance, except in the case of a recovery hereinafter provided for.			
And see PROGRESSIVE DUTY.			
The COPY of COURT ROLL of the several surrenders, admittances, and other acts which shall take place in Court for the purpose of perfecting a COMMON RECOVERY of any entailed copyhold or customary estate or estates, tenement or tenements, from the surrender to make a tenant to the præcipe down to the admittance of the tenant in tail in fee, or to the admittance for life of the former tenant for life, with remainder to the tenant in tail in fee, upon the surrender of the demandant, both inclusive, or from the surrender to make a tenant to the præcipe, inclusive, to the admittance of the tenant in tail or tenant for life, otherwise than as aforesaid, or to the admittance of any other person upon the surrender of the demandant, exclusive, where the clear yearly value of the estate shall exceed 20*s.*	Five times. 1	0	0
And where the same shall not exceed 20*s.*	Five times. 0	5	0

COPYHOLD—*continued.*

Duty. £ s. d.

And if the copy of Court Roll of any other admittance or surrender, admittances or surrenders, shall be contained in the same piece of vellum, parchment, or paper, with the copy of Court Roll of the several surrenders, admittances, and other acts for the purpose aforesaid, the same shall be charged with such and the same duty or duties as if the same had been written upon a separate piece of vellum, parchment, or paper, over and above the said duties hereby imposed on the copy of Court Roll of the recovery.

Any VOLUNTARY GRANT by the lord or lady, or steward, of any manor, made out of Court, or the memorandum thereof, with or without admittance thereon;—where the clear yearly value of the estate shall exceed 20*s.* . . . . . Twice. 1 0 0

And where the same shall not exceed 20*s.* . . Twice. 0 5 0

See also CONVEYANCE *upon the sale of lands, &c., and* MORTGAGE.

The COPY of COURT ROLL of any voluntary grant made in Court, by the lord or lady, or steward, of any manor, with or without admittance thereon;—where the clear yearly value of the estate shall exceed 20*s.* . . . . . Twice. 1 0 0

And where the same shall not exceed 20*s.* . . Twice. 0 5 0

See also CONVEYANCE *upon the sale of lands, &c., and* MORTGAGE.

And as to any such voluntary grant, or the memorandum, or copy of Court Roll thereof,
See PROGRESSIVE DUTY.

Any LICENCE to demise, or the memorandum thereof, if granted out of Court, and the COPY of COURT ROLL of any licence to demise, if granted in Court;—where the clear yearly value of the estate to be demised shall be expressed in such licence and shall not exceed 75*l.* — *The same duty as on a lease at a yearly rent equal to such yearly value under the 13 & 14 Vict. c. 97.* [See LEASE not exceeding 35 years.]

And in all other cases 0 10 0

Exemptions from the preceding and all other Stamp Duties.

Original surrenders out of Court, and copies of Court Roll of surrenders in Court to the uses of a will, or to a trustee for the uses or purposes of a will.

The Court Rolls or books of any manor, wherein the proceedings relating thereto shall be entered or minuted.

See also the GENERAL EXEMPTIONS *at the end of this part of the* TABLE.

COPYRIGHT of design.—See CERTIFICATE.

CORPORATION or Company.—See ADMISSION.

COUNTERPART.—See DUPLICATE.

COVENANT.—Any *separate* deed of covenant, made on the sale or mortgage of any freehold, leasehold, copyhold, or customary estate, or of any right or interest therein (*the same not being a deed chargeable with* ad valorem *duty under the head of* CONVEYANCE *in this* Table) for the conveyance, assignment, surrender, or release of such estate, right, or interest, or for the title to, or quiet enjoyment, freedom from incumbrances, or further assurance of, the same estate,

LEASE—*continued.*

provisions of the 13 *&* 14 *Vict. c.* 97, [*as in this Table,*] *amount to* 1*l.* 15*s. or upwards* (*a*)).

	Duty. £	s.	d.
LEASE or TACK of any lands, tenements, hereditaments, or heritable subjects *at a yearly rent, without* any sum of money by way of *fine,* premium, or grassum paid for the same;			
Where the yearly rent shall not exceed 5*l.* . . .	0	0	6
And where the same shall exceed 5*l.* and not exceed 10*l.* .	0	1	0
——— 10*l.* ——— 15*l.* .	0	1	6
——— 15*l.* ——— 20*l.* .	0	2	0
——— 20*l.* ——— 25*l.* .	0	2	6
——— 25*l.* ——— 50*l.* .	0	5	0
——— 50*l.* ——— 75*l.* .	0	7	6
——— 75*l.* ——— 100*l.* .	0	10	0
And where the same shall exceed 100*l.*, then for every 50*l.*, and also for any fractional part of 50*l.* . . .	0	5	0
LEASE or TACK of any lands, tenements, hereditaments, or heritable subjects granted *in consideration of a sum of money by way of fine,* premium, or grassum, *and also of a yearly rent* amounting to 20*l.* or upwards . . . . . *Save and except the leases and tacks hereinbefore excepted.*	*Both the* ad valorem *duties payable for a lease in consideration of a fine only and for a lease in consideration of a rent only of the same amount.*		

The foregoing duties are those imposed by the 13 & 14 Vict. c. 97, on all leases or tacks, but which are now confined to leases or tacks for terms not exceeding thirty-five years.

LEASE or TACK of any lands, tenements, hereditaments, or heritable subjects, *for any term of years exceeding thirty-five,* at a yearly rent, with or without any sum of money by way of fine, premium, or grassum paid for the same, the following duties in respect of such yearly rent,

	DUTIES. If the Term shall not exceed 100 years. £	s.	d.	If the Term shall exceed 100 years. £	s.	d.
Where the yearly rent shall not exceed 5*l.* . .	0	3	0	0	6	0
And where the same shall exceed . . 5*l.* and not exceed 10*l.*	0	6	0	0	12	0
——— 10*l.* ——— 15*l.*	0	9	0	0	18	0
——— 15*l.* ——— 20*l.*	0	12	0	1	4	0
——— 20*l.* ——— 25*l.*	0	15	0	1	10	0
——— 25*l.* ——— 50*l.*	1	10	0	3	0	0
——— 50*l.* ——— 75*l.*	2	5	0	4	10	0
——— 75*l.* ——— 100*l.*	3	0	0	6	0	0
And where the same shall exceed 100*l.* then for every 50*l.*, and also for any fractional part of 50*l.*	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 valorem*

(*a*) Whenever a fine is paid, and the lease is not stamped with this duty of £1 15*s.*, the fine must be truly stated.

LEASE—*continued.* Duty. £ s. d.

stamp duties granted under the head or title of CONVEYANCE in the Schedule annexed to the Act passed in the thirteenth and fourteenth years of Her Majesty's reign, chapter ninety-seven [*as in this Table*].

Exemptions.

Any lease made in pursuance of the Trinity College, Dublin, Leasing and Perpetuity Act, 1851.

Any lease or tack for a life or lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, by whomsoever granted.

All which said leases or tacks shall be chargeable with the stamp duties, to which the same were subject and liable before the passing of the Act 16 *&* 17 *Vict. c.* 63 [*that is, with the duties now chargeable on a lease for a term not exceeding thirty five years as in this Table, but not with any greater* ad valorem *duty than* £1 15*s., according to the saving and exception above*].

The last-mentioned duties on leases or tacks are imposed by the 17 & 18 Vict. c. 83. The following clauses and general regulations are contained in the 13 & 14 Vict. c. 97, and are applicable to all the foregoing leases and tacks.

LEASE or TACK of any *mine* or *minerals* or other property of a like nature, either with or without any other lands, tenements, hereditaments, or heritable subjects, *where any portion of the produce* of such mines or minerals *shall be reserved* to be paid in money or kind;

If it shall be stipulated that the value of such portion of the produce shall amount *at least to a given sum per annum,* or if such value shall be *limited not to exceed a given sum per annum,* to be specified in such lease or tack, then the said *ad valorem* duty on leases shall be charged in respect of the highest of such sums so given or limited for any year during the term of such lease or tack.

And where any *yearly sum* shall be reserved *in addition* to or together with such produce, relative to the yearly amount or value of which produce there shall be no such stipulation or limitation as aforesaid, the said *ad valorem* duty shall be charged in respect of such yearly sum.

And where *both a certain yearly sum* and *also such produce* relative to the yearly amount or value of which there shall be such stipulation or limitation as aforesaid shall be reserved, the said *ad valorem* duty shall be charged on the aggregate of such yearly sum, and also of the highest yearly amount or value of such produce.

GENERAL REGULATIONS as to Leases and Tacks:

Where, in any of the aforesaid several cases of lease or tack, *any fine,* premium, grassum, *or any rent,* payable under any lease or tack, *shall consist* wholly or in part *of corn, grain or victual,* the value of such corn, grain, or victual shall be ascertained or estimated at and after any permanent rate of conversion which the lessee may be especially charged with, or have it in his option to pay; and if no such permanent rate of conversion shall have been stipulated, then in England and Ireland respectively at and after the prices, upon an average of twelve calendar months preceding the first day of January next before the date of such lease or tack, of the average prices of British corn published in the London Gazette in the manner directed by any Act in

LEASE—*continued.*

Duty. £ s. d.

force for the commutation of tithes in England and Wales, and in Scotland at and after the fiars prices of the county in which the lands or any part thereof lie, upon an average of seven years preceding the date of such lease or tack; and such respective values shall be deemed and taken to be the fine, premium, or grassum, or yearly rent, or part thereof respectively, as the case may be, in respect whereof the *ad valorem* duty shall be charged as aforesaid.

And where *separate* and distinct *fines*, premiums or grassums shall be paid to *several lessors*, being joint tenants, tenants in common, or coparceners, in England or Ireland, or proprietors *pro indiviso* in Scotland, who shall by one and the same deed or instrument *jointly or severally demise* or lease the lands, tenements, hereditaments, or heritable subjects of which they are such joint tenants, tenants in common, or coparceners, in England or Ireland, or proprietors *pro indiviso* in Scotland, or where *separate and distinct rents* shall be by one and the same deed or instrument reserved or made payable, or agreed to be reserved or made payable, to the lessor or to several lessors, being such joint tenant, tenants in common, or coparceners, in England or Ireland, or proprietors *pro indiviso* in Scotland, the *ad valorem* duties shall be charged in respect of the *aggregate* amount of such fines, premiums, or grassums, and of such rents respectively.

And where any person, having contracted for, but not having obtained, a lease of any lands or other property, shall contract to sell such lands or other property, or any part thereof, or his right or interest therein or thereto, to any other person, and a lease shall accordingly be granted to such other person, the purchase-money or consideration which shall be paid or given or agreed to be paid or given to the person immediately selling to such lessee shall be set forth in such lease, and such lease shall be charged as well with the said *ad valorem* duty on such purchase-money or consideration as with the duty on the purchase-money or consideration or rent paid or reserved to the lessor.

LEASE or TACK of any lands, tenements, hereditaments or heritable subjects *for any term or period less than a year*, at a rent reserved or payable for the same . . . . 17 & 18 Vict. c. 83, s. 23. — *The same* ad valorem *duty as on a lease or tack at a yearly rent of the same amount as the sum so reserved or payable.*

LEASE or TACK, of any kind, *not otherwise charged.* . . . — 1 15 0

Provided always, that no *ad valorem* duty shall be chargeable in respect of any *penal rent*, or increased rent in the nature of a penal rent, reserved in any such lease or tack as aforesaid.

LEASE (or bargain and sale) FOR A YEAR.—Duty repealed. See *ante*, p. 732, note.

LEASE.—Any ASSIGNMENT or SURRENDER of a lease or tack *upon any other occasion than a sale or mortgage* (*a*) . — *A duty equal to the* ad valorem *duty with which a similar lease or tack would be chargeable.*

Provided always, that where a similar lease or tack would be chargeable with any stamp duty amounting to 1*l.* 15*s.* or up-

(*a*) To ascertain the duty on a surrender, here mentioned, no regard is to be had to any renewal about to be made; the terms of the lease to be surrendered are alone to be referred to; the duty on the surrender being, precisely, such as would be chargeable on a lease if now to be granted on the same terms, whether such terms were fully and truly set forth in the existing lease or not.

	Duty. £	s.	d.
LEASE—*continued.*			
wards, then such assignment or surrender shall be chargeable only with a duty of	1	15	0
Provided also, that no stamp duty, except the said *ad valorem* duty shall be chargeable for or in respect of any lease, whether in possession, reversion, or remainder, expressed to be granted in consideration of the surrender of an existing lease and also of a sum of money.			
And in all the said several cases of LEASE or TACK, see PROGRESSIVE DUTY. See also DUPLICATE or COUNTERPART.			
The duties under the head LEASE (except where otherwise mentioned) are imposed by the 13 & 14 Vict. c. 97.			
Exemptions from the preceding and all other Stamp Duties.			
Leases or tacks of waste or uncultivated lands to any poor or labouring persons for any term not exceeding three lives or ninety-nine years, where the fine shall not exceed five shillings, nor the reserved rent one guinea per annum, *and the counterparts or duplicates of all such leases.*			
LEGACY.—See second part of the TABLE.			
LETTER or power of ATTORNEY, or other instrument, made for the sole purpose of appointing or nominating a *proxy* to vote at any one meeting (the time of holding whereof is specified in such instrument) of the proprietors or shareholders of or in any *joint-stock company* or other company or society, whose stocks or funds are divided into shares, and transferable, or at any adjournment of such meeting	0	2	6
7 Vict. c. 21.			
A penalty of 50*l.* is incurred by signing any such letter of attorney written on unstamped paper. *Ib.* s. 6.			
LETTER or power of ATTORNEY, to be used in the office of the Accountant General of the Court of Chancery for the receipt of any cheque, note or draft for any gross sum of money not exceeding 20*l.*; or any periodical payments not exceeding the annual sum of 5*l.*	0	5	0
16 & 17 Vict. c. 98, s. 5.			
LETTER or power of ATTORNEY made by any petty officer, seaman, marine or soldier serving as a marine, or by the executors or administrators of any such person, *for receiving prize money* .	0	1	0
——————and *for receiving wages* . . .	1	0	0
LETTER of ATTORNEY for the sale, transfer, acceptance, or receipt of dividends of any of the Goverment or Parliamentary stocks or funds	1	0	0
LETTER or power of ATTORNEY of any other kind, or commission or factory in the nature thereof . . .	1	10	0
And see PROGRESSIVE DUTY.			
Exemptions from the preceding and all other Stamp Duties.			
Letters 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*l.*			
Letters or powers of attorney, or proxies filed in any Ecclesiastical Court in Great Britain or Ireland. 5 *Geo. IV. c.* 41, *s.* 1.			
Letters or powers of attorney for voting on any election of a director or directors of the East India Company. 5 *&* 6 *Will. IV. c.* 64, *s.* 6.			

	Duty. £	s.	d.
LETTERS of administration. See second part of the TABLE.			
LETTER of licence from creditors to a debtor . . . And see PROGRESSIVE DUTY.	1	15	0
LETTERS of marque and reprisal	5	0	0
LETTERS PATENT.—See GRANT—PATENT.			
LETTER of REVERSION in *Scotland*.—See MORTGAGE.			
LICENCE for marriage in *England* or *Ireland*, if special . .	5	0	0
LICENCE for marriage in *England*, if not special . .	0	10	0
Marriage licences in *Ireland*, not special, are exempted from stamp duty by the 5 & 6 Vict. c. 82, s. 4.			
LICENCE to be granted by any archbishop, bishop, vicar-general, or other competent authority in *England* or *Ireland* for the non-residence of any clergyman upon his living, pursuant (in *England*) to the 43rd Geo. III.	1	0	0
LICENCE to hold a *perpetual curacy* not proceeding upon a nomination 5 & 6 Vict. c. 79—England. 5 & 6 Vict. c. 82—Ireland.	3	10	0
LICENCE of any kind, *not otherwise charged*, which shall pass the seal of any archbishop, bishop, chancellor, or other ordinary, or of any Ecclesiastical Court in England or Ireland, or which shall be granted by any presbytery or other ecclesiastical power in Scotland .	2	0	0
Exemptions from the preceding and all other Stamp Duties.			
Licence to any spiritual person to perform divine service in any building approved by the bishop in lieu of any church or chapel, whilst the same is under repair, or is rebuilding, or in any building so approved, for the convenience of the inhabitants of a parish resident at a distance from the church or consecrated chapel. 16 & 17 Vict. c. 59, s. 9.			
Licences to stipendiary curates in England or Ireland, wherein the annual amount of the stipend shall be specified; and licences for the non-residence of clergymen upon their livings, where granted on the ground of there being no house or no fit house of residence thereon.			
LICENCE to use and exercise the calling or occupation of an APPRAISER in the United Kingdom . . .	2	0	0
To be taken out *yearly* by every person (except a licensed auctioneer) who shall exercise the said calling or occupation of an appraiser, or who for or in expectation of any gain, fee, or reward, shall make any appraisement or valuation chargeable by law with any Stamp Duty (8 & 9 Vict. c. 76).			
LICENCE to be taken out *yearly* by any BANKER or bankers, or other person or persons who shall issue any promissory notes for money papable to the bearer on demand, and allowed to be reissued	30	0	0
LICENCE to be taken out *yearly* by every HAWKER, pedlar, petty chapman, and other trading person in *Great Britain*, going from town to town [place to place in *Scotland*], or to other men's houses, carrying to sell, or exposing to sale, any goods, wares, or merchandise	4	0	0
And further, for every beast bearing or drawing burden with which he shall travel . . . . . 50 Geo. III. c. 41—England. 55 Geo. III. c. 71—Scotland.	4	0	0
LICENCE to any person to exercise the trade or calling of a HAWKER, pedlar, or petty chapman, or other trading person going from place to place in *Ireland*, and travelling either on foot, or with a horse, or other beast of burden, or otherwise carrying to sell, or exposing			

	Duty. £	s.	d.
LICENCE—*continued.*			
to sale, any goods, wares, or merchandise; also licences to travelling tinkers, and casters of iron and metal, and to persons hawking about tea or coffee for sale	2	2	0
And further, for every servant, or other person employed in carrying goods of any such hawker, pedlar, or chapman; and for every horse or other beast bearing or drawing burden, which such person shall so travel with, or cause to be used for the purpose of carrying or drawing his, her, or their goods, wares, or merchandise	2	2	0
55 Geo. III. c. 19.			
LICENCE to be taken out yearly by the owner, proprieter, maker, and compounder of, and by every person uttering, vending, or exposing to sale, or keeping ready for sale, any drugs, herbs, pills, waters, essences, tinctures, powders, or other preparations or compositions whatsoever used or applied, or to be used or applied, externally or internally, as MEDICINES or medicaments, for the prevention, cure, or relief of any disorder or complaint incident to, or in any way affecting the human body; or any packets, boxes, bottles, pots, phials, or other inclosures, with any contents subject to the duties on certain medicines;			
Within the cities of London or Westminster, or within the limits of the twopenny post; or within the city of Edinburgh .	2	0	0
In any other city or borough, or in any town corporate, or in the towns of Manchester, Birmingham, or Sheffield . .	0	10	0
In any other part of Great Britain . . .	0	5	0
44 Geo. III. c. 98—Great Britain, except Edinburgh.			
52 Geo. III. c. 150, s. 3—Edinburgh.			
LICENCE to be taken out yearly for using or exercising the trade or business of a PAWNBROKER within the cities of London and Westminster, or within the limits of the twopenny post .	15	0	0
And for using or exercising the trade or business of a pawnbroker elsewhere (17 & 18 Vict. c. 83—Ireland) . . .	7	10	0
LICENCE to be taken out yearly by persons dealing in PLATE, *viz.*—			
By every person trading in, vending, or selling any gold or silver plate, or any goods or wares in which any quantity of *gold, exceeding two pennyweights and under two ounces* in weight; or any quantity of *silver, exceeding five pennyweights, and under thirty ounces* in weight, in any one separate and distinct ware, or piece of goods, is or shall be manufactured . .	2	6	0
By every person trading in, vending or selling, any gold or silver plate, or any goods or wares in which any quantity of *gold* of the weight of *two ounces* or upwards; or any quantity of silver of the weight of *thirty ounces* or upwards, in any one separate or distinct piece of goods, is or shall be manufactured; and by every PAWNBROKER trading in, vending, or selling gold or silver plate, or goods or wares in which any quantity of gold or silver is or shall be manufactured, or taking in or delivering out pawns of such plate, goods, or wares; and by every REFINER of gold or silver	5	15	0
43 Geo. III. c. 69—Great Britain. 5 & 6 Vict. c. 82—Ireland.			
LICENCE to exercise the faculty of physic.—See ADMISSION.			
LICENCE to act as a notary public.—See FACULTY.			
LICENCE to demise copyhold lands.—See COPYHOLD.			
LICENCE to make CARDS and DICE.—See CARDS and DICE.			
LICENCE to use surname or arms.—See GRANT.			

	Duty. £ s. d.
POWER of ATTORNEY.—See LETTER OF ATTORNEY.	
PRECEDENCE, warrant or grant of.—See GRANT.	
PRECEPT of *clare constat*, to give seisin of lands or other heritable subjects in Scotland	0 5 0
And where the same shall contain 2160 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	0 5 0
13 & 14 Vict. c. 97.	
PRESENTATION.—See DONATION.	
PROBATE and LETTERS of ADMINISTRATION.—See second part of the TABLE.	
PROCTOR—PROCURATOR.—See ADMISSION—CERTIFICATE.	
PROCURATION, deed or other instrument of . .	1 10 0
And see PROGRESSIVE DUTY.	
PROGRESSIVE DUTY (that is to say),—Where any deed or instrument of any description whatever chargeable with any stamp duty together with any schedule, receipt, or other matter put or endorsed thereon or annexed thereto, 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; (that is to say,)	
Where such deed or instrument shall be chargeable with any *ad valorem* stamp duty or duties not exceeding in the whole the sum of ten shillings, a further *progressive* duty equal to the amount of such *ad valorem* duty or duties.	
And in every other case (*except where any other progressive duty is expressly charged thereon*), a further *progressive* duty of .	0 10 0
Provided always, that nothing herein contained shall extend to charge the said *progressive* duty in any case in which express provision is made by any Act or Acts for charging a certain duty on every skin, sheet, or piece of vellum, parchment, or paper in or upon which any deed or instrument shall be contained or written, or to charge with *progressive* duty any	

The PROGRESSIVE Duties payable on the undermentioned instruments, prior to the 11th October 1850, calculated in the same manner as under the present Act, were as follows, viz.:—

	£ s. d.
CONVEYANCE on Sale and MORTGAGE charged with *ad valorem* Duty, instruments relating to COPYHOLD Conveyances, LEASE, in all cases, LETTER of ATTORNEY, Instrument of PROCURATION, and SPECIFICATION for a patent	1 0 0
AGREEMENT, AWARD, BARGAIN and SALE of any kind (*Lease for a year or otherwise*), BOND, SETTLEMENT, and all Deeds and Instruments of Conveyance not before specified	1 5 0

	Duty. £	s.	d.
description of deed or instrument not chargeable with *progressive* duty under any Act or Acts in force, or to charge any deed or instrument with any higher rate or amount of *progressive* duty than is now chargeable on a deed or instrument of the like description under any such Act or Acts.			
Progressive duties are imposed by the 13 & 14 Vict. c. 97.			
PROMISSORY NOTE for the payment to the *bearer on demand* of any sum of money			
Not exceeding one pound and one shilling . . .	0	0	5
Exceeding 1*l.* 1*s.* and not exceeding 2*l.* 2*s.* . . .	0	0	10
——— 2*l.* 2*s.* ——— 5*l.* 5*s.* . . .	0	1	3
——— 5*l.* 5*s.* ——— 10*l.* . . .	0	1	9
——— 10*l.* ——— 20*l.* . . .	0	2	0
——— 20*l.* ——— 30*l.* . . .	0	3	0
——— 30*l.* ——— 50*l.* . . .	0	5	0
——— 50*l.* ——— 100*l.* . . .	0	8	6
Which said notes may be re-issued, after payment thereof, as often as shall be thought fit.			
These notes can be lawfully issued by licensed bankers only.			
The issuing of any for sums less than 5*l.* is prohibited by 7 Geo. IV. c. 6.—See also COMPOSITION.			
The foregoing duties are contained in the schedule to the 55 Geo. III. c. 184; the following are imposed by the 17 & 18 Vict. c. 83.			
PROMISSORY NOTE for the payment *in any other manner than to the bearer on demand* of any sum of money			
Not exceeding 5*l.* . . .	0	0	1
Exceeding 5*l.* and not exceeding 10*l.* . . .	0	0	2
——— 10*l.* ——— 25*l.* . . .	0	0	3
——— 25*l.* ——— 50*l.* . . .	0	0	6
——— 50*l.* ——— 75*l.* . . .	0	0	9
——— 75*l.* ——— 100*l.* . . .	0	1	0
These notes cannot lawfully be re-issued after being once paid.			
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 money			
Exceeding 100*l.* and not exceeding 200*l.* . .	0	2	0
——— 200*l.* ——— 300*l.* . .	0	3	0
——— 300*l.* ——— 400*l.* . .	0	4	0
——— 400*l.* ——— 500*l.* . .	0	5	0
——— 500*l.* ——— 750*l.* . .	0	7	6
——— 750*l.* ——— 1,000*l.* . .	0	10	0
——— 1,000*l.* ——— 1,500*l.* . .	0	15	0
——— 1,500*l.* ——— 2000*l.* . .	1	0	0
——— 2,000*l.* ——— 3,000*l.* . .	1	10	0
——— 3,000*l.* ——— 4,000*l.* . .	2	0	0
——— 4,000*l.* and upwards . . .	2	5	0
These notes cannot lawfully be re-issued after being once paid.			

Duty.
£ s. d.

And the following instruments are to be deemed and taken to be promissory notes, within the intent and meaning of this TABLE:

All notes promising the payment of any sum or sums of money *out of any particular fund* which may or may not be available, or upon any *condition or contingency* which may or may not be performed or happen, if the same shall be *made payable to the bearer or to order*, and if the same shall be *definite and certain, and not amount* in the whole *to* 20*l.*

And all receipts for money deposited in the Bank, or in the hands of any banker or bankers, which shall contain any agreement or memorandum importing that interest shall be paid for the money so deposited. (*But see exemption as to this latter charge under the head* RECEIPT.)

Exemptions from the Duties on Promissory Notes.

All notes promising the payment of any sum or sums of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, where the same shall not be made payable to the bearer or to order, and also where the same shall be made payable to the bearer or to order, if the same shall amount to 20*l. or be indefinite.*

And all other instruments bearing in any degree the form or style of promissory notes, but which in law shall be deemed special agreements, except those hereby expressly directed to be deemed promissory notes.

But such of the notes and instruments here exempted from the duty on promissory notes shall nevertheless be liable to the duty which may attach thereon as agreements or otherwise.

Exemptions from the preceding and all other Stamp Duties.

All promissory notes for the payment of money issued by the Governor and Company of the Bank of England.

The foregoing clauses and exemptions are contained in the Schedule to the 55 Geo. III. c. 184.

	£	s.	d.
PROTEST of any bill of exchange or promissory note for any sum of money,			
Not amounting to 20*l.*	0	2	0
Amounting to 20*l.* and not amounting to 100*l.* . .	0	3	0
——— 100*l.* ——— 500*l.* . .	0	5	0
——— 500*l.* or upwards	0	10	0
PROTEST of any other kind	0	5	0
And for every sheet or piece of paper, parchment, or vellum upon which the same shall be written, after the first a further *progressive* duty of	0	5	0

PROXY.—See LETTER OF ATTORNEY.

PURCHASE DEED.—See CONVEYANCE on the Sale of Lands, &c.

REAL BURDEN on lands in Scotland, deed creating.—See MORTGAGE—DISPOSITION.

	Duty. £ s. d.
RECEIPT or Discharge, given for or upon the payment of money, Amounting to 2*l.* or upwards	0 0 1
And any note, memorandum, or writing whatsoever, given to any person for or upon the payment of money, whereby any sum of money, debt, or demand, or any part of any debt or demand *therein specified*, and amounting to two pounds or upwards, shall be expressed or acknowledged to have been *paid, settled, balanced, or otherwise discharged or satisfied*, or which shall import or signify any such acknowledgment, and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be *a receipt for a sum of money*, and shall be charged with a duty accordingly.	
And all receipts, discharges, and acknowledgments of the description aforesaid, which shall be given for or upon payments made by or with any bills of exchange, drafts, promissory notes, or other securities for money, shall be deemed and taken to be receipts given upon the payment of money within the intent and meaning of this TABLE.	
Exemptions from the preceding Duties on Receipts.	
Receipts given for money deposited in any bank, or in the hands of any banker to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for: Provided always, that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares or in respect of calls upon any scrip or shares of or in any joint stock or other company, or proposed or intended company, which said last-mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the duty charged upon receipts. 16 & 17 *Vict. c.* 59.	*Deposits with bankers.*
Receipts exempted from Stamp Duty by any Act or Acts relating to the assessed taxes.	*Taxes.*
Receipts given for money received for or on account of Land Tax, or the duties of Assessed Taxes, or the duties on profits arising from property, professions, trades, and offices, by any collector or receiver of such taxes or duties, or by any person having authority to collect or receive the same. 16 & 17 *Vict. c.* 63.	
Receipts given for or upon the payment of money to or for the use of Her Majesty, her heirs, or successors.	*All payments to the Crown.*
Receipts or discharges given by the treasurer of the navy for any money imprested to or received by him for the service of the navy.	*Navy imprests.*
Receipts or discharges given by any agent for money imprested to him on account of the pay of the army or ordnance.	*Army imprests.*
Receipts or discharges given by any officer, seaman, marine, or soldier, or their representatives respectively, for or on account of any wages, pay, or pension due from the Navy Office, Army Pay Office, or Ordnance Office.	*Pay &c.*
Receipts or discharges given for the consideration money for the	*Public funds.*

Duty.
£ s. d.

RECEIPT—*continued.*

purchase of any share in any of the Government or Parliamentary stocks or funds, or in the stocks and funds of the Governor and Company of the Bank of England, or of the Bank of Ireland, or of the East India Company or South Sea Company, and for any dividend paid on any share of the said stocks or funds respectively.

Receipts or discharges given for any principal money or interest due on Exchequer bills. — *Exchequer bills.*

Receipts or discharges written upon promissory notes, bills of exchange, drafts, or orders for the payment of money, duly stamped according to the laws in force at the date thereof, or upon bills of exchange drawn out of but payable in Great Britain, or Ireland, respectively. — *Notes and bills.*

Receipts or discharges given upon bills or notes of the Governor and Company of the Bank of England, or the Bank of Ireland.

Receipts or discharges indorsed or otherwise written upon or contained in any bond, mortgage, or other security, or any conveyance, deed or instrument whatever, duly stamped according to the laws in force at the date thereof, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured. — *Deeds.*

Releases or discharges for money by deeds duly stamped according to the laws in force at the date thereof.

Receipts or discharges given for drawbacks or bounties upon the exportation of any goods or merchandise from Great Britain or Ireland. — *Drawback.*

Receipts or discharges for the return of any duties of Customs upon certificates of over entry. — *Returns for over entry.*

Receipts or acknowledgments of payment indorsed upon any bills, orders, remittance bills, or remittance certificates, drawn by commissioned officers, masters, and surgeons in the navy, or by any commissioner or commissioners in the navy, under the authority of the 35 *Geo. III., for the more expeditious payment of the wages and pay of certain officers belonging to the navy.* — *Navy pay bills.*

Receipts or acknowledgments of payment indorsed upon any bills drawn pursuant to any former Act or Acts of Parliament by the commissioners of the navy, or by the commissioners for victualling the navy, or by the commissioners for managing the transport service, and taking care of sick and wounded seamen, upon and payable by the treasurer of the navy.

Receipts given solely for the duty on insurances against fire; and receipts given for the premium and duty on such insurances to be liable only to the receipt duty in respect of the premium. — *Fire insurance.*

See also the General Exemptions at the end of this part of the TABLE.

RECEIVER General of Taxes.—See COMMISSION.

RECOGNIZANCE, statute merchant, and statute staple, entered into

	Duty. £ s. d.
RECOGNIZANCE—*continued.*	
as a security for the payment of any sum or sums of money, annuity or annuities, or for the transfer of any share or shares in any of the government or parliamentary stocks or funds, or in the stock and funds of the Governor and Company of the Bank of England, or the Bank of Ireland, or of the East India Company, or of the South Sea Company;	
Where such payment or transfer shall not be already secured by a bond or mortgage, or by some other instrument hereby charged with the same duty as a bond or mortgage .	*The same duty or duties as on a bond given for the like purpose in England.*
And where such payment or transfer shall be already secured as above mentioned	1 0 0
RECOGNIZANCE, statute merchant, and statute staple, entered into as a security for the performance of any covenant, contract, or agreement, or for the due execution of any office or trust, or for rendering a due account of money received or to be received, or for indemnifying any person or persons against any matter or thing .	1 15 0
And see PROGRESSIVE DUTY. See also *Bail* BOND.	
RECONVEYANCE.—See ANNUITY—MORTGAGE.	
REFINER of gold or silver.—See LICENCE.	
REGISTER of annuity or deeds.—See MEMORIAL.	
REGISTER or entry of the degree of a barrister at law.—See ADMISSION.	
REGISTER or entry of degrees taken in any University.—See ADMISSION.	
RELEASE upon the sale of any property.—See CONVEYANCE.	
RELEASE or reconveyance of any annuity or rent-charge made redeemable.—See ANNUITY.	
RELEASE and renunciation of lands or other property, real or personal, heritable or moveable, or of any right or interest therein; any deed or instrument of, *not otherwise charged, nor expressly exempted from all Stamp Duty*	1 15 0
And see PROGRESSIVE DUTY.	
RENT-CHARGE, conveyance in consideration of.—See CONVEYANCE.	
RENUNCIATION upon the sale of any property.—See CONVEYANCE.	
RENUNCIATION of any right or interest in any property, otherwise than upon a sale.—See RELEASE.—See also MORTGAGE.	
RESIGNATION; principal or original instrument of resignation, or service of cognition of heirs, or charter or seisin of any houses, lands, or other heritable subjects, in Scotland, holding burgage, or of burgage tenure	0 5 0
Also Instrument of resignation of any lands or other heritable subjects in Scotland, not of burgage tenure . .	0 5 0

A TABLE of STAMP DUTIES payable in IRELAND on certain proceedings in the superior Courts of Common Law, under the 13 & 14 Vict. c. 114, and the 16 & 17 Vict. c. 113: in the Civil Bill Courts under the 14 & 15 Vict. c. 57; and in the Courts of Equity, under the 4 Geo. IV. c. 78; charged (where not otherwise specified), on the first skin, sheet, or piece of vellum, parchment, or paper.

LAW FUND DUTIES.

Under the 13 & 14 Vict. c. 114, commencing 11th October, 1850.

IN IRELAND.

	Duty. £	s.	d.
AFFIDAVIT, affirmation, deposition, or declaration in lieu of affidavit, taken before any person authorized by law, in order to be used or filed in the civil side of the Court of Queen's Bench, or in the Court of Common Pleas, or in the pleas side of the Court of Exchequer in Ireland	0	2	0
APPEARANCE in any suit or proceeding whatsoever in any of the said Courts, on the requisition for the entry thereof, whether the same be for one defendant only, or for more than one jointly .	0	2	0
BILL of COSTS, on each and every requisition for the taxation thereof by any taxing officer of the said Courts:—			
Where the gross amount of such costs, as furnished or made out and submitted for taxation, shall exceed five pounds and shall not exceed twenty pounds	0	2	6
Where the gross amount as aforesaid shall exceed twenty pounds and shall not exceed fifty pounds . . .	0	5	0
Where the gross amount as aforesaid shall exceed fifty pounds and shall not exceed one hundred pounds . . .	0	10	0
Where the gross amount as aforesaid shall exceed one hundred pounds	1	0	0
COPY, attested or to be attested by any officer, assistant, or clerk, of any record, judgment, declaration, pleading, affidavit, or other instrument, proceeding, matter, or thing enrolled, recorded, or filed in any of the said Courts, for each and every office sheet of seventy-two words, and for every fractional part of such sheet.	0	0	4
COPY issuing from any office of the said Courts of any rule or order .	0	2	0
JUDGMENT.—On the requisition for the entry of any judgment, final or interlocutory, of whatsoever nature, and whether on *cognovit actionem* or otherwise, in any of the said Courts, save and except any final judgment in any action wherein an interlocutory judgment shall have been entered	0	10	0
MEMORIAL of the assignment of any judgment in any of the said Courts for each judgment assigned	0	7	6
ORDER or RULE.—On the requisition for the entry of any order or rule made or granted in any cause or matter in any of the said Courts, in open court or in chamber, or by side bar, or by way of fiat or otherwise, whether the same shall be issued or not .	0	4	0

	Duty. £	s.	d.
PLEADINGS.—Declaration, plea, demurrer, suggestion, consent for judgment, or other pleading whatsoever, filed in any of the said Courts	0	4	0
POSTEA.—On the requisition for any rule on *postea*	1	0	0
RECORD for *Nisi Prius*.—On every transcript of record for trial at *nisi prius*, or for the Court of Error, or for any similar purpose, for the entire thereof, whatever number of words may be contained therein	1	0	0
REPORT in any cause or matter in any of the said Courts	0	10	0
SUMMONS issued by any officer for taxing law costs, or by any officer of the said Courts for any purpose whatever, for each summons	0	2	6
WRITS.—On every writ, mandate, or subpœna, or other process whatsoever, not otherwise charged in this TABLE, which shall issue out of any of the said Courts under the seal thereof, in or for the purpose of any action, matter, or proceeding, before or after judgment	0	4	0

General Exemptions from the foregoing Duties.

All proceedings by or on behalf of any person legally admitted to sue or defend in formâ pauperis.

Allowances on the Purchase of Law Fund Stamps.

To any licensed retailer of stamps who shall bring vellum, parchment, or paper to the Stamp Office to be stamped with the above duties or any of them to the amount in the total of twenty pounds or upwards, an allowance after the rate of one pound and ten shillings for every one hundred pounds upon prompt payment of the said duty.

NEW LAW FUND DUTIES.

Under the 16 & 17 Vict. c. 113, commencing on the 1st January, 1854, in lieu of the pre-existing duties in respect of the same subject-matter.

AFFIDAVITS	0	2	0
ATTESTED COPY of any pleading, judgment, affidavit, &c., &c., per folio of seventy-two words	0	0	4
COPY of any rule	0	2	0
RULE or ORDER of every description	0	2	0
SUMMONS and PLAINT, defences, demurrers, consents for judgment, and other pleadings	0	2	0
WRITS of SUBPŒNA, execution, and all other writs whatsoever	0	2	0
ABSTRACT for *Nisi Prius*	0	10	0
REPORT of MASTER	0	10	0
REQUISITION to enter judgment, whether final or interlocutory, on cognovit or otherwise, except a final judgment where interlocutory judgment has been already entered	0	10	0

	Duty. £	s.	d.
SUMMONS to tax costs	0	2	0
REQUISITION to tax costs not exceeding 20*l.*	0	2	0
——— 50*l.*	0	5	0
——— 100*l.*	0	10	0
———exceeding 100*l.*	1	0	0

General Exemption from the foregoing Duties in respect of all proceedings on behalf of paupers to sue or defend in formâ pauperis.

CIVIL BILL COURTS.

STAMP DUTIES under 14 & 15 Vict. c. 57.

Original CIVIL BILL EJECTMENT process	0	2	6
CIVIL BILL for REDEMPTION	0	2	6
Original CIVIL BILL PROCESS in REPLEVIN	0	2	6
Original PROCESS for the recovery of any LEGACY or distributive share of assets	0	2	6
Every other original CIVIL BILL	0	0	6
Every COPY thereof served	0	0	6
Every NOTICE of RENEWAL	0	0	6
Every COPY thereof served	0	0	6
RECOGNIZANCE of APPEAL	0	1	0

CHANCERY AND EXCHEQUER FUND DUTIES,

Under the 4 Geo. IV. c. 78.

IN IRELAND.

AFFIDAVITS, AFFIRMATION, or DEPOSITION taken in any cause in Court	0	0	10
——— FOREIGN, and not in a cause in Court	0	2	6
ANSWER, for each defendant	0	1	0
Any Schedule to such answer, for each defendant sworn to such schedule	0	1	0
DEDIMUS.—On the return thereof	0	2	6
INTERROGATORIES AND DEPOSITIONS.—On the return thereof	0	2	6
SUMMONS.—On every summons which shall actually issue on a reference, or any other proceedings	0	13	0
CERTIFICATES.—On every certificate, except certificates at the foot of bills of costs	0	6	6
——— On every certificate at the foot of any bill of costs where the amount, as furnished or claimed by such bill, shall not exceed the sum of 50*l.*	0	10	6
——— Where such amount shall exceed the sum of 50*l.*, for every sum of 10*l.*, or fractional part of 10*l.* above 50*l.*, an additional sum of	0	3	0

	Duty. £	s.	d.
RECOGNIZANCE.—Any recognizance taken or acknowledged, for each cognizor	0	6	6
ENROLLING DEEDS.—Any fiat or acknowledgment for enrolling any deed	0	6	6
REPORTS.—Any report under interlocutory order	1	1	0
——— Under decretal order, pronounced in a short cause	2	2	0
——— Under decretal order, pronounced in a long cause	3	3	0
NOTICES.—Any notice, advertisement, or posting to sell lands pursuant to any decree, or to set lands pursuant to any order or decree	1	1	0
LEASES and DEEDS.—Any lease, and any counterpart thereof, where the usual printed form will suffice	0	5	0
——— Any other deed where the usual printed form will suffice	0	10	0
——— Any lease, and any counterpart thereof, where the contract is of so special a nature that a special conveyance shall be prepared and engrossed	1	1	0
LEASES and DEEDS.—Any other contract of such special nature	2	2	0
——— Any deed executed by any Master in Chancery, or by the Chief Remembrancer in the Court of Exchequer, in the name of any party in a cause refusing or declining to execute such deed, or residing out of the jurisdiction, for each person so declining or refusing, or residing beyond such jurisdiction	0	5	0
——— Any deed of any other sort, which any Master in Chancery, or the Chief Remembrancer of the Court of Exchequer, shall be required to execute	2	2	0
Any ANSWER signed by any Master in Chancery, or by such Chief Remembrancer as guardian of any minor, or by any Master as committee of the estate of any lunatic	0	10	6
Any APPROBATION signed by any Master, or by such Chief Remembrancer, for the sale or transfer of stock	0	10	6
Any COMMISSION of LUNACY	4	11	0
Any PETITION signed and approved of by any Master, or by such Chief Remembrancer as guardian of any minor, or by any Master as committee of any lunatic.	0	6	6

Exemption.

Proceedings in Chancery relative to the misapplication of property vested in municipal corporations, or any commissioners or guardians of the poor, acting under the 3 *&* 4 *Vict. c.* 108, *for municipal purposes.*

NOTE.—*The duty of* 10*d. is to be paid in Irish currency, the other duties are payable in British currency.*

THE STAMP LAWS.

THE Acts relating to Stamp Duties, passed since the publication of the former part of this Work, to which any particular reference is necessary, are the following; viz.:—

13 & 14 Vict. c. 97; 16 & 17 Vict. c. 51, (granting Succession Duties); 16 & 17 Vict. c. 59; 16 & 17 Vict. c. 63; and 17 & 18 Vict. c. 83. To these may be added the 16 & 17 Vict. c. 71, altering the definition of a newspaper; and the Common Law Procedure Act, 1854, 17 & 18 Vict. c. 125, the clauses of which, affecting the duties, are extracted at page 1004, *post*.

An Abstract of each of the five first mentioned Acts, pointing out the alterations made by it will be given, together also with a full copy; and under the various separate heads of charge will be comprised remarks on the new duties and the new law, with the cases not contained in the foregoing Treatise; being an analysis of all new matter of every kind relating to Stamp Duties (*a*).

ABSTRACT OF 13 & 14 VICT. c. 97.

Commencement of new duties.

Sect. 1.—The duties granted by this Act commenced on the 11th October, 1850; but instruments executed or bearing date on or before the 10th day of that month, are chargeable with the old duties. Notwithstanding the decisions, therefore, which establish that a deed, when brought to be stamped, is chargeable with the duty *then* payable, and not that to which it was liable when made, all instruments executed by any party, or dated before the 11th October, 1850, are liable to the old and not the new duties.

Provisions of former Acts to be in force, and the new and old schedules incorporated.

Sect. 2.—The new duties are made subject to all the enactments in force, relating to those for which they are substituted, so far as such enactments are consistent with this Act; and the schedule of duties annexed thereto, and also that annexed to the 55 Geo III. c. 184, are to be considered as incorporated, and are to be read together as one schedule; the rules, regulations, directions, and

(*a*) For the abstract and copy of the 17 & 18 Vict. c. 83, see page 992.

exemptions, therefore, as well as the duties contained in the schedule to the 55 Geo. III. c. 184, where not altered, remain as before.

In conformity with this provision (and similar ones in the subsequent Acts) the Tables have been carefully compiled.

And all exemptions.

Sect. 3.—It has been deemed proper, however, in order to obviate all doubt upon the subject, to declare that the Act shall not be construed to charge with stamp duty any instrument by any Act expressly exempted from duty; nor to subject transfers of Bank, South Sea, and East India Stock to any higher duty than they were before liable to.

Leases in Ireland.

Sect. 4.—The duties on certain leases in Ireland differed from those in England; some of them being imposed by the Act assimilating the duties, in general, (5 & 6 Vict. c. 82,) and the duty of 1*s.*, by the 9 & 10 Vict. c. 112; these are repealed, the duties on all leases being now the same throughout the United Kingdom.

Agreements under hand only, for letting land in Ireland since 6th June, 1844.

Sect. 5.—And as regards certain agreements for letting lands in Ireland, not amounting in law to leases, an anomaly, in reference to the past, has been removed. By reason of the amplified terms made use of in the 5 & 6 Vict. c. 82, copied from the Irish General Stamp Act, 56 Geo. III. c. 56, contracts under hand only, for letting lands, where the rent did not exceed 50*l.*, and the premium 200*l.*, were chargeable with duty as leases, the lowest amount of such duty being 5*s.*: whereas, if the rent or premium exceeded such sums, respectively, these documents, as well as similar ones in England, whatever the amount of rent or premium might be, were subject only to the duty of 2*s.* 6*d.* as agreements; it has, therefore, been declared, that no such instrument, made since the 6th June, 1844, shall be deemed to be subject or liable to any higher amount of duty than 2*s.* 6*d.*

Duties on lease for a year repealed.

Sect. 6.—The duties on a bargain and sale, or lease for a year, are wholly repealed; and, in consequence, the provisions in the 4 & 5 Vict. c. 21, and 8 & 9 Vict. c. 106, which require the duty in respect of a lease for a year to be denoted on the release, or grant, where there is no lease for a year, are also repealed. It was, perhaps, scarcely necessary to repeal these provisions; they would have ceased to be of any effect with the repeal of the duties; the omission, therefore, to include, also, the similar enactment in the 8 & 9 Vict. c. 119, is of no importance.

The corresponding duties on certain conveyances, also repealed.

Sect. 7.—The duties on leases for a year being thus disposed of, the corresponding additional duties on deeds of feoffment, and bargain and sale, in certain cases, charged under the head "CONVEYVNCE," are also dispensed with.

place before a certain date, no higher duty shall be payable than would have been if the Act had not been passed (*a*).

charged with higher duty than before.

Sect. 17.—Instruments may be stamped at the head office, either in London or Dublin, notwithstanding they may be chargeable with duties in the other part of the kingdom. It has been thought proper to provide for this by enactment, although, perhaps, it was scarcely necessary; it might have been effected by an official arrangement, if required.

Deeds may be stamped either in London or Dublin.

Sect. 18.—The discount of 7*l.* 10*s.* *per cent.* on the purchase of receipt stamps, which was taken away by the 12 & 13 Vict. c. 80, is restored.

Discount on receipt stamps.

Sect. 19.—Licences to be granted to persons in Ireland for insuring against fire are to be permanent, as in England, and not annual; and the securities, also.

Fire-insurance licences in Ireland to be permanent.

Sect. 20.—It may be proper to bring to notice that the clause containing the rules for construing the terms and expressions of the Act, extends to all other Acts relating to stamp duties; the same rules being directed to be applied in all cases.

Construction of terms.

(*a*) It is unnecessary further to allude to this provision, the time limited for procuring the certificate required to give effect to it having expired.

The Succession Duty Act.

16 & 17 VICT. c. 51.

THIS Act has effected an important object, which the Government of 1796, when the Legacy Duty Act was passed, attempted, but failed to accomplish: viz. the charging of a duty on any acquisition of real property upon death, whether the title be under any legal instrument, testamentary or otherwise, or arise by operation of law upon intestacy. More than this, it has extended the charge in respect of personal property, by including all cases of benefit upon death accruing under voluntary obligations or settlements. And with the view to prevent, as much as possible, escape from liability, provision is made for charging the duty in cases where, by an instrument *inter vivos*, an immediate interest is given, but there exists some secret trust or arrangement by which the beneficial ownership shall, in fact, devolve upon death.

The benefit upon which the charge arises, by whatever means acquired, is termed a "succession;" the person taking it a "successor;" the person from whom it is derived a "predecessor;" and the instrument, if any, by which it is transmitted, a "disposition."

Effect on Legacy Duty Acts.

The Legacy Duty Acts are affected in the following instances: viz. where a legatee is married to a person of nearer consanguinity to the testator than himself or herself, the lower of the two rates of duty is to be charged; for example,—On a legacy given to the husband of a daughter, or an annuity to the wife of a son, one, and not ten *per cent.* is payable. Leasehold property (in cases where the duty is not already chargeable), is taken away from the operation of the Legacy Duty Acts, and is to be charged as real estate under this Act. Annuities are to be valued for legacy duty according to the new Tables.

What is a succession.

The following is a general outline of the different enactments:—

Sects. 2, 8, 10.—Any benefit accruing upon the death of any person dying after the 18th May, 1853, whether arising from any instrument, testamentary or otherwise, or devolving by operation of law, and whether in the form of real estate or personal estate, is a SUCCESSION, chargeable with duty at the same rate as a gift by will under the Legacy Duty Acts.

Accrual by survivorship.

Sect. 3.—Where, at the commencement of the Act, property was

Bills of Exchange, and Promissory Notes. Bankers.

THE stamp duties on Bills of Exchange and Promissory Notes, with the exception only of those on bankers' re-issuable notes (payable to bearer on demand and not exceeding 100*l.*), have by the Acts of 1853 and 1854 undergone an entire change. For the duties after the 10th October, 1854, see the TABLE.

Alteration in duties.

The only alteration made by the Act of 1853 (16 & 17 Vict. c. 59), is that of reducing to one penny the duty on a draft or order for the payment of money, whatever the amount may be, to the bearer or to order on demand.

Letters of credit.

But it is provided, that all documents or writings usually termed letters of credit, or whereby any person to whom any such document or writing is, or is intended to be delivered or sent, shall be entitled or be intended to be entitled to have credit with, or in account with, or to draw upon any other person for, or to receive from such other person any sum of money therein mentioned, shall be deemed and taken to be bills, drafts, or orders for the payment of money within the intent and meaning of that Act, and of any Act or Acts relating to the stamp duties on bills, drafts, or orders, and be chargeable with the stamp duties imposed thereby.

Documents falling within this description were, previously, unquestionably bills of exchange; and the Court of Common Pleas had, as will presently be seen, so decided: but the practice of issuing them without stamps having become general, and their illegality not being a point commonly believed, it was not thought proper by the authorities to interfere with them whilst the late duties existed, and until some enactment specially declaring them to be chargeable had passed the legislature.

Letters of credit are for the most part not transferable; and it is well that all under 5*l.* should be so; it being unlawful to issue any negotiable bill of exchange for a sum under 20*s.*; and all negotiable or transferable bills for 20*s.* or upwards, and less than 5*l.* being required to be issued, and endorsed with certain formalities; that is to say,—the name and residence of the person to whom or to whose order any such bill is payable, must be specified;—it must bear date before or on the day of drawing or issuing, and not after; —it must be made payable within twenty-one days after date, and not be transferable or negotiable after the time limited for payment; —every indorsement must be made within the same time, and bear

date on the day it is made, and specify the name and residence of the indorsee;—and the signing of the bill and every indorsement must be attested.

The statutes containing these provisions relating to transferable securities under 5*l.* are 17 Geo. III. c. 30, and 48 Geo. III. c. 83, in England; 8 & 9 Vict. c. 37, in Ireland; and 8 & 9 Vict. c. 38, in Scotland.

Cheques on bankers.

Cheques on bankers in England were subject to the same regulations until they were excepted by the 17 & 18 Vict. c. 83.

The exemption in favour of cheques continues, except that they are not allowed to circulate unstamped at any place beyond fifteen miles from the bank where they are payable, a penalty of 50*l.* being imposed on any person sending to, or receiving in payment or as a security, or circulating at any place exceeding that distance, any such unstamped cheque. But it is competent to a person who has received an unstamped cheque within the distance to affix to it and cancel the necessary (penny) stamp, and thereby give currency to the cheque at any place. The drawer, by affixing and cancelling the stamp, may issue it at or send it to any distant place; and if he please he may make it payable to order instead of to bearer; the banker, however, is relieved from proving the indorsement purporting to be that of the payee. The validity of a cheque is not affected by the circumstance of its having been unlawfully circulated at more than fifteen miles from the banker.

Place of issuing a cheque.

The place at which a cheque may be said to be issued is sometimes a question. The time when the drawer parts with the possession and control of a cheque must determine the place of issuing. If it be sent by the post to the person for whom it is intended, or to any one on his behalf, the place of posting is necessarily that of issuing. But so long as it remains in the hands of the drawer, or his agent, it is un-issued; and, therefore, if it be transmitted by post or otherwise to a servant of the drawer, or to an agent for delivery, there can be no issuing until the servant or agent disposes of it. See *The Queen* v. *Perry*, 1 Car. & K. 725, in which this seems not to have been disputed.

Rates of duties on bills.

The different rates of duties on drafts are now only two, applicable to two descriptions of drafts, viz., those on demand, and those not on demand; the distinction between what are termed long and short dates being done away with.

All drafts or orders, whatever form they may assume, payable on demand to bearer, or to order, and stamped with the penny

duty, are subject to all the incidents of ordinary bills of exchange, and may therefore be transferred or negotiated; and a receipt for the contents indorsed upon any such draft, when paid, requires no stamp.

A draft in general terms, not specifying any time of payment, is payable on demand: and a draft not made payable to bearer or to order, is, if delivered to the payee or to any person on his behalf, chargeable with the same duty, according to its tenor, as if made payable to bearer or to order.

It will be noticed that no stamp duty is chargeable on drafts for sums not amounting to 40*s.*, except that of one penny, under the Act of 1853, on such as may come within the terms specified.

Foreign bills.

The duties on foreign bills are wholly altered. Previously to the 17 & 18 Vict. c. 83, the only foreign bills subject to duty were those drawn in, but payable out of the United Kingdom. Now, bills drawn abroad are, if made payable, or if negotiated within the kingdom, also charged; the duty on them to be denoted by adhesive stamps, to be affixed and cancelled (under a penalty of 50*l.*) before the bills are presented for payment, or indorsed or negotiated. No such bill is capable of being made available for the benefit of any person receiving the same without a stamp thereon properly cancelled.

To prevent fraudulent practices, or injury to innocent holders, all bills purporting to be drawn abroad are to be deemed to have been so.

With the view to stopping the practice of drawing one bill only, but purporting to be in a set, a penalty of 100*l.* is imposed on the drawer of such a bill; any person negotiating a bill purporting to be one of a set, and not transferring or delivering the whole set, being subjected to a like penalty; and it is provided that no such bill shall be available to any person receiving the same within the kingdom.

What shall be deemed bank notes.

An extended description of what are to be deemed bank notes within the Acts for limiting the circulation of notes issued by bankers, is given in the 17 & 18 Vict. c. 83.

Discount on bill stamps. No charge to be made for the paper.

A discount of seven and a half per cent. is granted on the purchase, to the amount of 5*l.*, of bill or note stamps not exceeding the duty of 1*s.*; on the sale of which stamps by dealers no charge is be made for the paper, under a penalty of 10*l.*

See the new provisions relating to bills and notes, page 993.

The penny adhesive stamps, whether purporting to be for bills or receipts, may be used indiscriminately for either.

Authority to a debtor to pay money to a third person, on account, and agreement of debtor to pay, liable as an agreement, not a bill.

W. & Sons, typefounders, wrote to a person to whom they had supplied type, as follows, *viz.*:—

"Dear Sir—We hereby authorize you to pay, on our account, to the order of *W. G.*, 6000*l.*, at the following periods, deducting the amount from the quarterly accounts furnished to you and to Messrs. *E. & S.*, *viz.*, 11th November, 1843, 1000*l.* [&c.]

"Yours, &c., *A. W. & Sons.*"

Underneath which, the person to whom it was addressed, wrote,

"To *W. G.*,—Having received the foregoing authority, I undertake to make you the payments above stated. "*A. S.*"

The Court held that the first letter did not require to be stamped as a promissory note or a bill of exchange, but that the two letters constituted an agreement liable to stamp duty (*x*).

Letter of credit.

A letter of credit, in the following form, *viz.*:

"Marine Department. Sea, Fire, and Life Assurance Company. 10th Sept., 1849.

"To the Cashier.

"Fifty-three days after date credit Messrs. *Plummer & Co.*, or order, with the sum of 500*l.* claimed for the *Cleopatra*, in cash, on account of this Corporation.

(Signed) "AUGUSTUS COLLINRIDGE, Managing Director,"

was held in *Eddison* v. *Collinridge* (*y*) to be a good bill of exchange. It was an order to pay money; and no other intent could be inferred but that it should be paid when presented. Mr. Justice *Cresswell* observed that the meaning of credit in cash was, to pay over the money.

The same point, which was attended with the like result, arose in *Allen* v. *The Sea, Fire, and Life Assurance Company* (*z*). It was argued, that "credit in cash" might mean "pay by way of set-off;" but the Court considered it to be equal to "pay in money." The verdict was on a count describing the document as a promissory note; and it was submitted that, by substituting the word "pay" for "credit in cash," the instrument would become a bill of exchange, as the similar one in *Eddison* v. *Collinridge* was held to be; but *Wilde*, C. J., observed, that it was addressed to the clerk of the drawers; which was the same as a person drawing a bill on himself; and *Edis* v. *Bury* (*a*) was referred to.

Pay "ninety days after

A writing in the usual form of a foreign bill, but requesting the drawee to pay "ninety days after, or when realized," was held

(*x*) *Hamilton* v. *Spottiswoode*, 18 L. J. R. (N S.), Exch. 393; 4 Exch. Rep. 200.

(*y*) 9 C. B. Rep. 570; 19 L. J. R. (N. S.), C. P. 268; 14 Jur. 869.

(*z*) 9 C. B. R. 574; 14 Jur. 870, (note).

(*a*) 4 B. & C. 433.

The 16 & 17 Vict. c. 59, imposed a specific *ad valorem* duty on a conveyance made in consideration of any annual sum payable in perpetuity or for any indefinite period; but this duty has been again repealed, and another substituted by the 17 & 18 Vict. c. 83. See TABLE.

Ad valorem conveyance duty granted on sales for annuities, &c.

There are also in the Act of 1850 some special provisions for securing the *ad valorem* duties on conveyances. One is contained in sect. 10, and was rendered necessary by an unlooked for decision as to the duty on conveyances upon the sale of property subject to mortgages. See *ante*, page 889.

Duty payable on all mortgages, &c., charged on the property sold.

Another provision is in sect. 11, and subjects conveyances upon sale, in consideration of redeemable annuities, with *ad valorem* duty on the sums for which the redemption is stipulated. This resulted also from a decision of the Court (*u*).

Also on the redemption money, in sales for annuities.

On the sale of the good-will of a business, or of premises to which good-will is attached, a practice has prevailed of not paying *ad valorem* duty on the transfer of the good-will, or on the conveyance of the premises in respect of so much of the consideration as is apportioned as the purchase-money of the good-will, the latter being omitted to be set forth in reliance on what LORD ELLENBOROUGH is reported to have said on a trial at *nisi prius*, as warranting that course. But on a Case stated by the Commissioners of Inland Revenue (*x*) where, on the dissolution of a partnership, a continuing partner purchased of the partner retiring his share of the good-will of the business for 20,000*l.*, the Court was of opinion that the practice was not justified by the case referred to; that good-will was clearly property within the meaning of the Stamp Acts, upon the sale of which, or of the house where the trade was carried on, (the value of which house was enhanced by the good-will,) the full consideration ought to be stated in the instrument of conveyance, and *ad valorem* duty charged upon it. In consequence of this decision parties sought exoneration from the penalties they might have incurred under the 48 Geo. III. c. 149, in such cases, and that the conveyances might be made good, notwithstanding the proper duty was not paid; which benefits have been given by the Act of 1854.

Sale of good-will.

In an action of debt for rent on a lease, the defendant pleaded a set-off for money had and received, under the following circumstances:—The plaintiff had granted to the defendant a prior lease,

A purchaser, having a right to recover back purchase-mo-

(*u*) *The Plymouth, Great Western Dock Company, and the Commissioners of Inland Revenue*, 22 L. J. R. (N. S.), Exch. 188; 8 Exch. Rep. 378.

(*x*) *Potter and the Commissioners of Inland Revenue.*

ney not mentioned in the conveyance, may set it off.

at a certain rent, and for a premium of of 40*l.*; but, being indebted to him for work and labour, it was agreed that the debt should be treated as payment of the premium; but no mention was made of the premium in the lease, and the defendant considered that, under sect. 24 of the 48 Geo. III. c. 149, he had a right to recover it back; and that he could set it off against the demand for rent. The Judge was of this opinion, and directed the jury to find for the defendant, if they thought that the 40*l.* was agreed to be given by the defendant in money or money's worth, as the premium for the lease; and the jury found for the defendant accordingly.

On motion for leave to enter a verdict for the plaintiff, the questions were, *first*, whether a lease was a conveyance within the 48 Geo. III. c. 149; *secondly*, whether, assuming it to be so, the money must not be recovered by action, or could be the subject of set-off; and, *thirdly*, whether the premium could be considered as paid, no money having passed. The Court held the affirmative on all points (*x*). See also the *Attorney-General* v. *Brown*(*y*) as to the first point.

A partition is not a sale, where money is paid for equality, and such money therefore cannot be recovered back if not specified.

Where a partition of lands is made among persons having a joint interest, and money is paid by any of them to any of the others for equality of partition, the person paying the money is in the nature of a purchaser of the excess of property apportioned to him, and it is, therefore, provided by the 55 Geo. III. c. 184, under the title PARTITION in the Schedule, that the deed of partition shall, in such case, be chargeable with *ad valorem* duty, as a conveyance upon sale, where the money so paid would, under that Act, give a higher amount of duty than the common deed stamp of 1*l.* 15*s.*; that is, where it amounts to 300*l.* or upwards. The Court of Queen's Bench, however, has by its decision in the case of *Henniker* v. *Henniker* (*z*)—if the opinion be correct, which it is respectfully submitted cannot be—materially affected this duty, by holding that a partition is not a sale within the meaning of the Stamp Acts, so as to admit of the operation of the provisions in the 48 Geo. III. c. 149, made for securing the *ad valorem* duties on conveyances upon sale. The case referred to was an action upon a bond given to secure the payment of money, exceeding 300*l.*, agreed to be paid for equality of partition, but not set out in the deed of partition. It was contended, on behalf of the defendant, that as he

(*x*) *Gingell* v. *Purkins*, 19 L. J. R. (N. S.), Exch. 129; 4 Exch. Rep. 720.

(*y*) 18 L. J. R. (N. S.), Exch. 336; 3 Exch. Rep. 662.

(*z*) 22 L. J. R. (N. S.), Q. B. 94; 1 El. & B. (Q. B.) 54.

Copyhold Estates.

THE alterations under this head are the reduction of duty in two instances, viz., on ADMITTANCES *upon sale or mortgage*, by the 13 & 14 Vict. c. 97, and on LICENCES TO DEMISE by the 17 & 18 Vict. c. 83.

Admittance on sale or mortgage.

Covenant.

THE charging of a deed of covenant, *eo nomine*, with a specific duty, is, altogether, new. This has been done, by the 13 & 14 Vict. c. 97, in two instances, viz. :—

First,—Where, on a sale or mortgage, a separate deed is executed, containing any of the usual covenants by the vendor, a duty of 10*s*. is imposed; but where the duty on the conveyance, whether on sale or mortgage, is less than 10*s*., then the lesser duty is payable.

Secondly,—A deed containing a covenant for the payment of money, or the transfer or re-transfer of stock, where, in any case, a mortgage, or where, in the case of an annuity, a bond, for the like purpose, would be chargeable with *ad valorem* duty exceeding 1*l*. 15*s*., is made liable to the same duty as such mortgage or bond would be subject to.

The first is one of relief; the other is an increased charge, created with the view, for the most part, to prevent evasions of duty, in having recourse to deeds of covenant in lieu of bonds for securing sums of large amount. But it extends to any case of a covenant to pay money, where a mortgage, or an annuity bond, if given for the like purpose, would be chargeable with *ad valorem* duty exceeding 1*l*. 15*s*., such covenant not being made as a further security for money already secured by a bond or mortgage, on which such duty has been paid; and not being contained in a deed itself chargeable with *ad valorem* duty as a mortgage or set-

tlement. A deed containing a covenant, answering to this description, remains liable to the ordinary duty of 1*l.* 15*s.*, under the 55 Geo. III. c. 184, in every case where such *ad valorem* duty does not exceed that amount.

Drawback.

THE duties on debentures or certificates for receiving drawbacks are reduced in certain cases, by the 16 & 17 Vict. c. 59. See TABLE.

Duplicate or Counterpart.

A DUPLICATE or counterpart of any deed, or instrument, is charged with a maximum duty of 5*s.*, and progressive duties of 2*s.* 6*d.*; the same amount of duty, including the progressive duty, as on the original being imposed where, exclusive of progressive duty, it is less than 5*s.*; that is to say, if an instrument be chargeable with a duty of 2*s.* 6*d.*, and a progressive duty of 2*s.* 6*d.*, the duplicate or counterpart is liable, likewise, in the aggregate to 5*s.*; if the original be chargeable with 5*s.*, and, also, with 5*s.* progressive duty, or with any higher amount, the duty on the duplicate or counterpart will be 5*s.*, and the progressive duty, 2*s.* 6*d.* It is material, however, to note, that, in this case, the duplicate or counterpart, so chargeable with the duty of 5*s.*, must be impressed with a denoting stamp, to signify that the full and proper duty has been paid on the original.

The omission in the 16 & 17 Vict. c. 63, to make provision for charging these duties on duplicates and counterparts of conveyances upon which duties were imposed by that Act is supplied by the 17 & 18 Vict. c. 83, s. 15.

This provision, as to the denoting stamp, the propriety of which, more particularly in the instance of duplicates, is obvious, of necessity occasions some practical inconvenience; involving, as it does, the production of the two instruments at the Stamp Office after

pay to [ ] at &c., the sum of 500*l.* value received; and further to pay the holder of the warrants annexed on presentment thereof as they shall fall due, interest on the said sum at 5*l.* *per cent.*" After it was issued the plaintiff in error inserted in the space left, the words "*H. J. Enthoven, Esq.*, or order," and indorsed it to the defendants in error. It was held to be void by reason of the alteration (*l*).

Erasure of name of shareholder in deed of settlement.

In an action of debt for calls, on proving the execution of the deed of settlement by the defendant merely to show him to be a shareholder, there appeared an erasure of the name of a person who had signed the deed before the defendant, a line being drawn through it, the witness saying that he believed the name stood there without erasure when the deed was executed by the defendant; the Court held the deed evidence of the defendant being a shareholder, and that the erasure of the name of another shareholder, rightfully or wrongfully, could not divest from the defendant the shares which he before held. There was no ground for saying that the deed was void from the beginning; it might still be given in evidence to prove a right or title created by its having been executed, or to prove a collateral fact. This action was not upon the deed (*m*).

See *ante*, page 370, upon this latter point.

Jury to say when erasure was made.

It is a question for a jury, whether an erasure was made before execution or not (*n*).

A deed admitted under a Judge's order cannot be objected to on account of any alteration in it.

Where a deed is admitted in evidence under a Judge's order, no objection to it, by reason of an alteration in a material part, not noticed in the attestation, can be taken at the trial. The party called upon to admit may, first, inspect the deed, and he may refuse to admit it if he thinks the alteration was made after execution, and, so, leave his opponent to prove it; his consent to admit it is not consistent with his obliging the other party to produce evidence in support of it (*o*).

(*l*) *Enthoven* v. *Hoyle*, 21, L. J. R. (N. S.), C. P. 100; 16 Jur. 272.

(*m*) *Agricultural Cattle Insurance Company* v. *Fitzgerald*, 20 L. J. R. (N. S.), Q. B. 244; 15 Jur. 489.

(*n*) *Doe dem. Tatham* v. *Catamore*, 20 L. J. R. (N. S.), Q. B. 364; 15 Jur. 728.

(*o*) *Freeman* v. *Steggel*, 13 Jur. 1030; 14 A. & E. (N. S.) 202.

Discount.

The discount of 7*l.* 10*s.* *per cent.* on the purchase of receipt stamps, granted by the 9 Geo. IV. c. 27 and taken away by the 12 & 13 Vict. c. 80, is restored by the 13 & 14 Vict. c. 97, s. 18.

Receipt for money on account of a bill.

In an action by the indorsee against the drawer of a bill of exchange for 9*l.* 5*s.*, accepted by one *Marks*, the defendant pleaded payment by the acceptor to the plaintiff; and the following unstamped receipt, given by the plaintiff, was tendered in evidence and admitted, *viz.*—

"*Myself* v. *Marks.*

"Mr. *Marks* has this day left with me 10*l.* on account of the debt, interest, and costs in this action.

"*E. L. Levy*, plt., in person."

A rule for a new trial was refused, the Court considering that a stamp was not necessary. Mr. Baron *Parke* observed that the document did not express that the sum of 10*l.* had been "paid, settled, balanced, or otherwise discharged or satisfied" within the words of the Stamp Act. The acceptor might have countermanded the application of the money; the plaintiff did not say that he had *received* it on account of the debt; he might have sent it back the next morning. Mr Baron *Alderson* said that the document could not be shown to be a receipt, unless there were more evidence of the money having been received by the plaintiff on account of the debt (*n*).

The Writer would be glad to be enabled to feel that this reasoning was entirely satisfactory. There is a difference between the jury and their lordships as to the effect of the document. The latter say, that it is not, of itself, evidence of a receipt of money on account of the bill; that it does not express that the amount specified has been paid, &c., within the words of the statute. On the other hand, the jury, by their verdict, say that it shows that the whole demand arising on the bill against the acceptor, the person ultimately liable to all parties, has been paid. It was given in

(*n*) *Levy* v. *Alexander*, 4 Exch. Rep. 485; 19 L. J. R. (N. S.), Exch. 113.

Schedule or Inventory.

THESE duties are in the nature of progressive duties, and are in conformity with them. Where the instrument, in which the Schedule is referred to, is chargeable with a duty, (exclusive of progressive duty,) not exceeding 10*s.*, then the same duty is, by the 13 & 14 Vict. c. 97, charged on the Schedule, and so on for every 1080 words after the first; but where it exceeds that amount the Schedule is chargeable with 10*s.* only, progressively.

By the 17 & 18 Vict. c. 83, it is provided that these duties shall not extend or be deemed to have extended to any public map, plan, &c., made under any Act and deposited for reference in any Registry or public office, or with the public books, &c., of any parish, by reason of the same being referred to in any instrument whatever.

Settlement.

THIS duty is now a per-centage, unlimited in its operation, in lieu of a graduated scale from 1*l.* 15*s.* to 25*l.* as before the 13 & 14 Vict. c. 97.

This new duty, which is at the rate of five shillings *per cent.*, is a considerable increase upon all sums exceeding 700*l.*; but upon sums below that amount it is a reduction. It is charged on the stock and funds of all companies and corporations, not being confined, as heretofore, to the public funds, Bank, East India, and South Sea Stock; but as regards money, the charge is not, in its terms, quite so comprehensive as previously.

DUPLICATES are charged with 5*s.* only, and progressive duties of 2*s.* 6*d.*, instead of the same duty as the principal instruments, in all cases of settlement.

Where there are more instruments than one for effecting a settlement chargeable with duty exceeding 1*l.* 15*s.*, one of them only is to be charged with *ad valorem* duty; and where a settlement is made in pursuance of articles upon which *ad valorem*

duty exceeding 1*l.* 15*s.* has been paid, the settlement is not to be charged with such duty; but these exempted instruments are to be charged with the duty to which they may be liable under any more general description; and may be impressed with a denoting stamp.

A point, considered somewhat doubtful under the 55 Geo. III. c. 184, and which is discussed in the former part of this work, (INSTRUMENTS. IV. Fourth Class,) is now set at rest. It is provided that instruments chargeable with *ad valorem* settlement duties, which shall contain any settlement of lands or other property, or shall contain any matter or thing besides the settlement of money or stock, shall be subject to such further duty as a separate instrument would be, exclusive of progressive duty.

Warrant of Attorney.

THE duties on warrants of attorney are, as before, made the same as those on bonds; the duty, where the warrant of attorney is given as a further security for money already secured by bond or mortgage, on which a duty exceeding 5*s.* is imposed, or for securing money exceeding 200*l.*, for which the party is in arrest, being reduced from 20*s.* to 5*s.* Warrants of attorney, in certain inferior Courts not before mentioned, and for securing stock in certain companies not before alluded to, are charged with duty.

Warrants of attorney, not otherwise charged, are subject to a duty of 1*l.* 15*s.* ; instead of 1*l.* under the 55 Geo. III. c. 184, Schedule, part 2.

Probate Duty.

BY the 16 & 17 Vict. c. 59, the additional Inventory, in Scotland, of the effects of a deceased person is chargeable only with such further duty as will make up, with what was paid on the former Inventory, the full amount of duty on the total value of the effects, instead of the duty on such total value. This is the only alteration under this head made by any of the recent Acts.

Legacy Duty.

THE legacy duties are affected by the Succession Duty Act in a few instances pointed out at page 882, *ante*. As to this Act

refused to allow; and they now also claimed to be discharged from the payment of legacy duty for the same reason.

The Court made the rule absolute. *Benjamin* was under no obligation to pay off the mortgages, for they were not his debts, but the debts of *John*. *Benjamin's* executors, who were also his devisees and heirs-at-law in gavelkind, applied *Benjamin's* personal property in payment of *John's* debts, and then asked for a remission of duty, because they had exonerated their estate by paying the debts of another person with their testator's money, for which there was no pretence (*u*).

Gift to wife for the maintenance of herself and her children; a trust for the children; and an account must be rendered.

The usual rule was obtained against the executrix (and formerly the wife) of *John Harris* (*x*), deceased, and her present husband, to show cause why they should not deliver an account of the legacies and property of the deceased. The testator, by his will, gave and bequeathed all his property, of whatever description, to his wife for the maintenance of herself and their children. It was contended, on showing cause, that the wife took absolutely the whole interest in the property; if not, that the interest of the children was of so uncertain and unascertainable a nature that no legacy duty could attach, it would be impossible for the executrix to ascertain how much had been expended upon each child for each meal, &c. The Court was of opinion, that there was a trust for the children; that it was not necessary for the Crown to show that the children (by reason of their receiving each a benefit amounting to 20*l.* or upwards) were liable to legacy duty, but only that there was a possibility of their being so; and that the rule must be made absolute.

Liability of new trustees for legacy duty on annuities.

The liability to pay duty on property vested in trustees, given to be enjoyed by persons in succession, under the 36 Geo. III., c. 52, s. 13, attaches as well to new trustees as to those appointed by the will (*y*).

Residue not chargeable with the duty on legacies.

The Crown has no claim on the residue of a testator's personal estate for duty on legacies paid by the executor who retained the duty but neglected to discharge it (*z*).

(*u*) Re *Benjamin Taylor, deceased*, 8 Exch. Rep. 384; 22 L. J. R. (N.S.) Exch. 211.

(*x*) Re *Harris, deceased*; 7 Exch. Rep. 344.

(*y*) Re *Jones's Trust*, 21 L. J. R. (N. S.) Chan. 566.

(*z*) *Wright* v. *Barnewell*, 19 L. J. R. (N. S.) c. 38; 13 Jur. 1041.

ABSTRACT OF 17 & 18 VICT. c. 83.

New duties.

Sections 1 & 2.—The duties affected by this Act, and which are to commence on the 11th October, 1854, are as follows, viz. :—

Bills and notes.

On BILLS OF EXCHANGE and PROMISSORY NOTES the duties are much reduced, except in the cases of drafts or orders on demand, and bankers' re-issuable notes, which continue as before.

Foreign bills.

FOREIGN BILLS, those both drawn and payable out of the kingdom, are, if indorsed or negotiated within it, charged with the same duties as foreign bills drawn in but payable out of the kingdom. This is altogether a new subject of charge.

Conveyances for annuities.

CONVEYANCES in consideration of annual payments in perpetuity, or for indefinite periods, which previously ranged with instruments liable to the ordinary duty of £1 15*s.*, were by the 16 & 17 Vict. c. 63 (1853), charged with *ad valorem* duties after the same rate as conveyances upon sale for sums in gross; that is, 10*s. per cent.* on the value of the annual payments calculated at twenty-five years' purchase, or £12 10*s. per cent.* on the annuity. These are now charged with the same duties as leases exceeding one hundred years, at yearly rents equal to such annual sums as after mentioned; which is a reduction from £12 10*s.* to £6 *per cent.* on the annual payments.

Leases for terms exceeding thirty-five years.

LEASES for terms exceeding those usually granted for the purpose of immediate occupation partake rather of the character of conveyances, and the inconsistency of charging them with the same duties as leases for short terms has become strikingly apparent since the reduction of those duties by the Act of 1850. The present Act increases the rate of duty from 10*s. per cent.* on the rent to £3 in the case of a lease for a term exceeding thirty-five, and not exceeding one hundred years; and to £6 *per cent.* on leases exceeding one hundred years.

Leases for less than a year.

Leases for less than a year have heretofore fallen under the head of "lease not otherwise charged," and been subject, uniformly, to the duty of £1 15*s.*, equal to that on a lease reserving a rent of £350. By this Act they are now to be charged at the same rate as ordinary leases.

Progressive duties on the foregoing.

Duplicates and Counterparts.

The above conveyances and leases are chargeable with progressive duty by reference to that head in the 13 & 14 Vict. c. 97; and the duplicates and counterparts are made subject to the duties granted under the head "DUPLICATE or COUNTERPART" in that

Act. A similar provision was omitted to be inserted in the 16 & 17 Vict. c. 63, in regard to conveyances for annual sums.

COPYHOLDS.—A LICENCE TO DEMISE is reduced to 10*s.* as a maximum; and to the same duty, where less than 10*s.*, as on a lease at a yearly rent equal to the annual value of the estate to be demised, in any case where the value is expressed.

Licence to demise copyholds.

PAWNBROKERS in DUBLIN.—The duty on the annual licence to be taken out by these persons is reduced to one half of the amount imposed by the assimilating Act.

Pawnbrokers in Dublin.

Sect. 2.—Except where express provision is otherwise made, all former enactments relating to stamp duties are to be applicable to the duties imposed by this Act; and the exemptions are to continue.

Former enactments to be applied.

Sect. 3.—The duties on foreign bills drawn out of the kingdom are to be payable on such bills as are paid, indorsed, or negotiated within it; and are to be denoted by adhesive stamps.

When and how foreign bills are to be stamped.

Sect. 4.—Where a bill purports to be drawn abroad it is to be deemed so to have been, and is to be chargeable accordingly, notwithstanding it may have been actually drawn within the kingdom.

Bills dated abroad to be deemed foreign.

This provision is intended to prevent advantage being taken against the innocent holder of a bill actually drawn here, but purporting to be drawn out of the country.

Sect. 5.—The holder of a bill drawn out of the kingdom is, under a penalty of £50, before presenting it for payment, or indorsing, or negotiating it, to affix an adhesive stamp on it, and to cancel the stamp by writing across it his name and the day of cancelling it; and any person presenting for payment, or paying, or indorsing any such bill not so stamped is made liable to a like penalty. No such bill is to be available in the hands of any person receiving it without a stamp affixed and duly cancelled.

Penalty for negotiating, &c., unstamped foreign bill.

Sect. 6.—A practice is known to exist of drawing one foreign bill only, but purporting to be in a set, on a stamp applicable to one of a set, thus evading two-thirds of the duty properly chargeable. To prevent this, a penalty of £100 is imposed for drawing a bill, purporting to be in a set, and not drawing the whole set; or for not, on negotiating it, transferring or delivering the whole set. A person receiving any such bill and not receiving, or taking a transfer of all the set, is deprived of the power of making it available for any purpose.

Penalty for drawing a single bill as one of a set.

It is to be noted that if a set of two bills only be drawn, each bill is to be on the duty chargeable for a single bill.

Set of two bills.

Cheques, unless stamped, not to circulate beyond fifteen miles.

Sect. 7 & 8.—Unstamped cheques on bankers are not to be sent to or circulated at any place beyond fifteen miles from the bank at which they are payable, under a penalty of £50 A person, therefore, before remitting a cheque to any such place, must affix a stamp to it, or he will incur the penalty. If he omits to do it, the person receiving it cannot make it available beyond the proper distance by himself placing a stamp upon it; and to avoid incurring the penalty he ought to return it. But it is permitted to any person who shall receive, at a place within the distance, a cheque which has been lawfully issued unstamped, to make it negotiable beyond the distance by affixing and cancelling the necessary stamp.

Cheques under £5 to be valid.

Sect. 9.—All negotiable drafts for sums under £5 not drawn and transferred in conformity with the regulations of the 17 Geo III. c. 30, are, by that Act, declared to be void. These regulations could not be complied with in regard to ordinary cheques; and although, by reason of a provision contained in the 7 Geo. IV. c. 6, s. 9, no penalty was incurred by drawing a cheque under £5 without conforming to them, the cheque itself was void in law. To remedy this it is enacted that the 17 Geo. III. c. 30, shall not extend to drafts for the payment of money held to the use of the drawer.

Draft stamps may be used for receipts, *et contra.*

Sect. 10.—The adhesive penny stamps issued for drafts and receipts respectively, may be used for either description of document, without regard to their being specially appropriated to the other by name. In future these stamps will not be limited, by name, to one description alone.

What are to be deemed bank notes,

Sect. 11.—The provisions of the Acts for limiting the circulation of notes by bankers being evaded by issuing drafts to order, and indorsed, and which are practically payable to bearer on demand, an extended description of what shall be deemed bank notes throughout the kingdom is given, including bills, drafts, and notes which entitle, or are intended to entitle, the holder, without indorsement, or without further indorsement than is thereon at the time of issuing them, to payment on demand, whether expressed to be payable to bearer on demand or not.

and be subject to the Stamp Acts.

Sect. 12.—All such bills and notes are to be deemed bank notes, and to be liable to stamp duties and composition for stamp duties, and to all the provisions of the Stamp Acts.

Exemption of receipt by post of bills, &c., repealed.

Sect. 13.—The exemption from the receipt stamp duty of letters acknowledging the safe arrival of bills, notes, or other securities for money is repealed.

The operation of this clause is of an extensive and important character, seeing that acknowledgments of payments made by bills or notes are receipts within the Stamp Acts, and, therefore, chargeable with duty. In future, letters containing such acknowledgments must be stamped as receipts.

Receipts for money paid to the Crown exempt.

Sect. 14.—Receipts for money paid to the use of the Crown are exempted from stamp duty.

This is a relief to parties paying money to the Crown; and will be found to be a great convenience.

Denoting stamp on duplicates and counterparts under 16 & 17 Vict. c. 63.

Sect. 15.—In imposing *ad valorem* duties on conveyances in consideration of annual payments, by the 16 & 17 Vict. c. 63, provision was omitted to be made for charging the duplicates or counterparts of these conveyances with the same duties as are granted by the 13 & 14 Vict. c. 97. The omission is supplied by this clause, by directing the commissioners to impress the denoting stamp on any such counterparts or duplicates as may be produced stamped with these duties.

Deeds to be stamped in respect of every consideration expressed.

Sect. 16.—These conveyances, if made in consideration partly of annual sums and partly of money or stock, are to be charged with duty in respect of both considerations.

And in any case, where an instrument liable to *ad valorem* duty in respect of money or stock, is made, also, for any other valuable consideration, it is to be chargeable with such further stamp duty as a separate instrument, made for such other consideration alone, would be, except progressive duty.

Commissioners may require affidavit that consideration is truly stated.

Sect. 17.—There is reason for believing that, sometimes in instruments brought to the Stamp Office to be assessed with duty, and to have the adjudication stamp impressed upon them in order to certify that they are fully stamped, the true consideration is suppressed. This clause authorizes the Commissioners to require an affidavit to be made, in any such case, showing that there is no omission in the instrument of any fact upon which the duty depends, before they shall be obliged to adjudicate. They may also, with reference to the progressive duties, call for an affidavit of the quantity of words contained in the instrument.

Affidavit not to be used for any other purpose.

Sect. 18.—But it is provided that any such affidavit shall not be made use of except upon an inquiry as to the stamp duty; and that the person making it shall be relieved from all penalties that may have been incurred by reason of any such omission.

Indemnity where duty not paid in consideration for good-will.

Sect. 19.—The recent decision of the Court of Exchequer, on a case stated under the 13 & 14 Vict. c. 97, that good-will was property, the instrument of the transfer of which, or of the premises

in which the trade is carried on, was chargeable with *ad valorem* conveyance duty in respect of the money paid or appropriated for the good-will, having created alarm lest the parties to conveyances of this description, or the solicitors preparing them, should have incurred penalties, and the validity of the deeds should be affected, indemnity was sought for and is afforded by this clause; which declares also that the deeds shall be good notwithstanding the full duties may not have been paid.

Licences to pawnbrokers in Dublin reduced.

Sect 20.—By this clause the stamp duty of £15 on a pawnbroker's annual licence in Dublin is reduced to £7 10*s*.

Exemption of contracts to serve in colonies.

Sect. 21.—All instruments relating to the service, as apprentices or otherwise, in the colonies, of artificers, clerks, domestic servants, handicraftsmen, gardeners, servants in husbandry, or labourers, are exempted from stamp duty. Agreements under hand only, for any of these purposes, were, for the most part, previously exempt.

Maps, &c. deposited under statutes not to be charged as schedules when referred to in deeds.

Sect. 22.—Doubts having been suggested whether maps, plans, and other public documents deposited, in pursuance of Acts of Parliament, for reference, were not chargeable with stamp duty under the head "SCHEDULE or INVENTORY," when referred to in instruments, it is enacted that these duties shall not be deemed to extend, or to have extended, to documents of this description.

Leases for less than a year, how charged.

Sect. 23.—A lease for any term or period less than a year is to be chargeable with the same *ad valorem* duty as a lease at a yearly rent of the same amount as the sum reserved.

Discount on bill stamps.

Sect. 24.—On the purchase, to the amount of £5, of bill or note stamps of 1*s*., or under, a discount of £7 10*s*. *per cent.* is to be allowed.

No charge to be made for the paper.

Sect. 25.—In consideration of such allowance, if any person, on the sale of a stamp, charge more than the duty, he is to forfeit £10.

Allowance for stamps rendered useless.

Sect. 26.—Stamps rendered useless by this Act may be exchanged for others at any time before the 6th April, 1855.

Unstamped documents to be admitted in criminal proceedings.

Sect. 27.—Instruments liable to stamp duty are to be admitted in evidence in criminal proceedings although not stamped.

Stamp Duties.

17 & 18 Vict. c. 83.

An Act to amend the Laws relating to the Stamp Duties.

[9th August, 1854.]

Whereas it is expedient to repeal the stamp duties now payable in respect of the several instruments, matters, and things mentioned or described in the schedule to this Act annexed, and to impose other stamp duties in lieu thereof, and otherwise to amend the laws relating to stamp duties: Be it therefore enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Stamp duties on instruments mentioned in schedule to this Act, payable under other Acts, repealed, and the duties named in said schedule granted in lieu thereof.

Sect. 1.—From and after the tenth day of October one thousand eight hundred and fifty-four the stamp duties now payable in Great Britain and Ireland respectively, under or by virtue of any Act or Acts of Parliament for or in respect of the several instruments, matters, and things mentioned or described in the schedule to this Act annexed, and whereon other duties are by this Act granted, shall respectively cease and determine, and shall be and the same are hereby repealed; and in lieu thereof there shall be granted, charged, and paid in and throughout the United Kingdom of Great Britain and Ireland, unto and for the use of her Majesty, her heirs and successors, upon and in respect of the several instruments, matters, and things described or mentioned in the said schedule, or upon or in respect of the vellum, parchment, or paper upon which any of them respectively shall be written, the several duties or sums of money specified and set forth in the said schedule, which said schedule, and the several provisions, regulations, and directions therein contained, shall be deemed and taken to be part of this Act, and shall be applied, observed, and put in execution accordingly: Provided always, that nothing herein contained shall extend to repeal or alter any of the said stamp duties now payable in relation to any bill of exchange, promissory note, or other instrument which shall have been drawn, made or signed, or which shall bear date before or upon the said tenth day of October one thousand eight hundred and fifty-four.

The new duties by this Act granted to be denominated stamp duties, and to be under the care of Commissioners of Inland Revenue.

Powers and provisions of former Acts to be in force.

Sect. 2.—The said duties by this Act granted shall be denominated and deemed to be stamp duties, and shall be under the care and management of the Commissioners of Inland Revenue for the time being; and all the powers, provisions, clauses, regulations, directions, allowances, and exemptions, fines, forfeitures, pains, and penalties contained in or imposed by any Act or Acts or any schedule thereto, relating to any duties of the same kind or description heretofore payable in Great Britain and Ireland respectively, and in force at the time of the passing of this Act, shall respectively be in full force and effect with respect to the duties by this Act granted, and to the vellum, parchment, and paper, instruments, matters, and things charged and chargeable therewith, and to the persons liable to the payment of the said duties, so far as the same are or shall be applicable, in all cases not hereby expressly provided for, and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said duties hereby granted, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and

effectually to all intents and purposes as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the said duties by this Act granted.

Duties on bills drawn out of the United Kingdom to be denoted by adhesive stamps.

Sect. 3.—The duties by this Act granted in respect of bills of exchange drawn out of the United Kingdom shall attach and be payable upon all such bills as shall be paid, indorsed, transferred, or otherwise negotiated within the United Kingdom wheresoever the same may be payable, and the said duties shall be denoted by adhesive stamps, to be provided by the Commissioners of Inland Revenue for that purpose, and to be affixed to such bills as hereinafter directed.

Bills purporting to be drawn abroad deemed for the purposes of this Act to be so drawn.

Sect. 4.—Every bill of exchange which shall purport to be drawn at any place out of the United Kingdom shall for all the purposes of this Act be deemed to be a foreign bill of exchange drawn out of the United Kingdom, and shall be chargeable with stamp duty accordingly, notwithstanding that in fact the same may have been drawn within the United Kingdom.

The holder of a bill drawn out of the United Kingdom to affix an adhesive stamp thereon before negotiating it.

Penalty for negotiating such bill without a stamp affixed or neglecting to cancel such stamp.

Sect. 5.—The holder of any bill of exchange drawn out of the United Kingdom, and not having a proper adhesive stamp affixed thereon as herein directed, shall, before he shall present the same for payment, or indorse, transfer, or in any manner negotiate such bill, affix thereon a proper adhesive stamp for denoting the duty by this Act charged on such bill; and the person who shall indorse, transfer, or negotiate such bill shall, before he shall deliver the same out of his hands, custody, or power, cancel the stamp so affixed by writing thereon his name or the name of his firm and the date of the day and year on which he shall so write the same, to the end that such stamp may not be again used for any other purpose; and if any person shall present for payment, or shall pay or indorse, transfer or negotiate any such bill as aforesaid whereon there shall not be such adhesive stamp as aforesaid duly affixed, or if any person who ought as directed by this Act to cancel such stamp in manner aforesaid shall refuse or neglect so to do, such person so offending in any such case shall forfeit the sum of fifty pounds; and no person who shall take or receive from any other person any such bill as aforesaid, either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless at the time when he shall so take or receive such bill there shall be such stamp as aforesaid affixed thereon and cancelled in the manner hereby directed.

Penalty for drawing and issuing, or transferring or negotiating bills purporting to be drawn in a set, and not drawing the whole number of the set.

Penalty on taking or receiving such bills.

Sect. 6.—If any person shall within the United Kingdom draw and issue any bill of exchange payable out of the United Kingdom purporting to be drawn in a set, and shall not draw and issue on paper duly stamped as required by law the whole number of bills which such bill purports the set to consist of, or if any person shall within the United Kingdom transfer or negotiate any such bill of exchange as aforesaid purporting to be drawn in a set, and shall not at the same time transfer or deliver on paper duly stamped as aforesaid the whole number of bills which such bill purports the set to consist of, every such person so offending in any of such cases shall forfeit the sum of one hundred pounds; and if any person shall take or receive in the United Kingdom any such bill as aforesaid, either in payment or as a security or by purchase or otherwise, without having transferred or delivered to him duly stamped as aforesaid the whole number of bills which such bill purports the set to consist of, he shall not be entitled to recover on any such bill, or to make the same available for any purpose whatever.

Unstamped drafts on bankers not to be circulated beyond fifteen miles of the

Sect. 7.—And whereas, under and by virtue of certain Acts relating to stamp duties, certain drafts, or orders for the payment of any sum of money to the bearer on demand, drawn upon any banker or person acting as a banker residing or transacting the business of a banker within fifteen miles of the place where such drafts or orders are issued, are exempted from all stamp duty, and it is expedient to prevent the negotiating or circulating of such drafts or orders un-

stamped at any place beyond the distance of fifteen miles from the place where the same are made payable: Be it enacted, That no such draft or order as aforesaid shall, unless the same be duly stamped as a draft or order, be remitted or sent to any place beyond the distance of fifteen miles in a direct line from the bank or place at which the same is made payable or be received in payment, or as a security, or be otherwise negotiated or circulated at any place beyond the said distance; and if any person shall remit or send any draft or order not duly stamped as aforesaid to any place beyond the distance aforesaid, or shall receive the same in payment or as a security, or in any manner negotiate or circulate the same at any such last-mentioned place, he shall forfeit the sum of fifty pounds.

place where made payable.

Penalty on persons offending.

Sect. 8.—Provided always, That it shall be lawful for any person who shall receive any such draft or order as aforesaid at any place within the said distance of fifteen miles from the bank or place at which the same is made payable, which draft or order shall have been lawfully issued unstamped, to affix thereto a proper adhesive stamp, and to cancel such stamp by writing thereon his name or the initial letters of his name, and thereupon such draft or order may lawfully be received and negotiated at any place beyond the distance aforesaid, anything herein contained notwithstanding.

Drafts lawfully issued unstamped may by affixing thereto an adhesive stamp be negotiated beyond fifteen miles.

Sect. 9.—And whereas an Act was passed in the seventeenth year of the reign of King George the Third, chapter thirty, for restraining the negotiation of promissory notes and inland bills of exchange under a limited sum: Be it enacted, That the said Act, and any Act or Acts continuing or perpetuating the same, shall, so far as they respectively extend or may be deemed or construed to extend to any draft on a banker for payment of money held for the use of the drawer, be and the same are hereby repealed.

Provisions of 17 G. 3, c. 30, as extends to drafts on bankers repealed.

Sect. 10.—The adhesive stamps provided by the Commissioners of Inland Revenue for denoting the duty of one penny payable on receipts and on drafts or orders for the payment of money to the bearer or to order on demand respectively may lawfully be used for the purpose of denoting the like amount of duty either on a receipt or on such draft or order as aforesaid, without regard to the special appropriation thereof for the other of such instruments by having its name on the face thereof, anything in any Act or Acts contained to the contrary notwithstanding.

Adhesive stamps denoting the duty of one penny may be used for receipts or drafts without regard to their special appropriation.

Sect. 11.—And whereas an Act was passed in the seventh and eighth years of her Majesty's reign, chapter thirty-two, to regulate the issue of bank notes; and an Act was passed in the eighth and ninth years of her Majesty's reign, chapter thirty-eight, to regulate the issue of bank notes in Scotland; and another Act was passed in the last-mentioned years, chapter thirty-seven, to regulate the issue of bank notes in Ireland; and in order to prevent evasions of the regulations and provisions of the said respective Acts it is expedient to define what shall be deemed to be bank notes within the meaning thereof respectively: Be it enacted, That all bills, drafts, or notes (other than notes of the Bank of England) which shall be issued by any banker or the agent of any banker for the payment of money to the bearer on demand, and all bills, drafts, or notes so issued which shall entitle or be intended to entitle the bearer or holder thereof, without endorsement, or without any further or other endorsement than may be thereon at the time of the issuing thereof, to the payment of any sum of money on demand, whether the same shall be so expressed or not, in whatever form and by whomsoever such bills, drafts, or notes shall be drawn or made, shall be deemed to be bank notes of the banker by whom or by whose agent the same shall be issued within the meaning of the said three several Acts last mentioned, and within all the clauses, provisions, and regulations thereof respectively.

What shall be deemed bank notes within the meanings of 7 & 8 Vict. c. 32, and 8 & 9 Vict. cc. 38 & 37.

Sect. 12.—All bills, drafts, and notes which by or under this Act, or the said

All bills, drafts,

and notes deemed bank notes under the above-recited Acts liable to stamp duties, &c.

three several Acts last mentioned, or any of them respectively, are declared or deemed to be bank notes, shall be subject and liable to the stamp duties, and composition for stamp duties, imposed by or payable under any Act or Acts in force upon or in respect of promissory notes for the payment of money to the bearer on demand; and all clauses, provisions, regulations, penalties, and forfeitures contained in any Act or Acts relating to the issuing of such promissory notes, or for securing the said stamp duties and composition respectively, or for preventing or punishing frauds or evasions in relation thereto, shall respectively be deemed to apply to all such bills, drafts, and notes as aforesaid, and to the stamp duties and composition payable upon or in respect thereof, anything in this Act, or any other Act or Acts, to the contrary notwithstanding.

Exemption from receipt duty of letters inclosing bills, &c., repealed.

Sect. 13.—And whereas under and by virtue of certain Acts relating to stamp duties, letters by the general post acknowledging the safe arrival of any bills of exchange, promissory notes, or other securities for money are exempted from the stamp duty granted and imposed on receipts or discharges given for or upon the payment of money: Be it enacted, That the said exemption shall be and the same is hereby repealed.

Receipts for money paid to the Crown exempted.

Sect. 14.—And whereas under and by virtue of the laws in force the stamp duty on receipts given for or upon the payment of money to or for the use of her Majesty, her heirs or successors, is made payable by the person requiring any such receipt: Be it enacted, That all such receipts as last mentioned shall be and the same are hereby exempted from stamp duty.

13 & 14 Vict. c. 97.

16 & 17 Vict. c. 63.

Sect. 15.—And whereas by an Act passed in the thirteenth and fourteenth years of her Majesty's reign, chapter ninety-seven, certain reduced rates of stamp duty were granted and made payable under the head or title of "Duplicate or Counterpart" in the schedule thereto annexed: And whereas by an Act passed in the last session of Parliament, chapter sixty-three, certain stamp duties were granted and made payable upon conveyances, charters, dispositions, and contracts described under the head or title of "Conveyance" in the schedule to the said last-mentioned Act, but no provision is made for charging the duplicates or counterparts of the said conveyances, charters, dispositions, and contracts with the said reduced duties, and it is expedient to give such relief in that respect as hereinafter mentioned: Be it enacted, That it shall be lawful for the Commissioners of Inland Revenue, and they are hereby required, upon production to them of any such conveyance, charter, disposition, or contract duly stamped, and of the duplicate or counterpart thereof stamped for denoting the amount of duty chargeable upon a duplicate or counterpart under the said Act of the thirteenth and fourteenth years of her Majesty, to stamp the said duplicate or counterpart with the particular stamp directed by the said last-mentioned Act to be impressed upon a duplicate or counterpart for denoting or testifying the payment of the full and proper stamp duty on the original deed or instrument; and if the said duplicate or counterpart shall be stamped with any *ad valorem* stamp duty of greater amount than the amount of stamp duty so chargeable as aforesaid on a duplicate or counterpart, the said Commissioners shall allow and repay such excess of stamp duty, and rectify the stamps accordingly, and thereupon such duplicate or counterpart shall be deemed to be duly stamped.

Relief to persons who have made duplicates of conveyances described in 16 & 17 Vict. c. 63.

Deeds made for several valuable considerations to be chargeable in respect of each.

Sect. 16.—And where any conveyance, charter, disposition, or contract described in the schedule to this Act shall be made partly in consideration of such annual sum as in the said schedule is mentioned, and partly in consideration of a sum of money or stock as mentioned under the head or title of "Conveyance" in the schedule to the said Act of the thirteenth and fourteenth years of her Majesty, such conveyance, charter, disposition, or contract shall be chargeable with the *ad valorem* stamp duties granted by the said Acts respectively in respect of each of the said considerations; and in any case where any deed or instrument which shall be chargeable with any *ad valorem* stamp duty in respect of any sum of money yearly or in gross or any stock or security therein

mentioned shall be made also for any further or other valuable consideration, such deed or instrument shall be chargeable (except where express provision to the contrary is or shall be made in any Act of Parliament) with such further stamp duty as any separate deed or instrument made for such last-mentioned consideration alone would be chargeable with, except progressive duty.

Commissioners of Inland Revenue, before assessing the duty upon any deed, may require proof that the facts upon which the duty depends are truly stated.

Sect. 17.—And to prevent fraud and evasion of stamp duty in any case where application is made to the Commissioners of Inland Revenue to assess and charge the stamp duty to which any deed or instrument is liable, or to impress on any deed or instrument the particular stamp provided to denote the payment of the full and proper duty on the same or on any other deed or instrument, or that any deed or instrument is not liable to any stamp duty, it shall be lawful for the said Commissioners to require such evidence by affidavit as they may deem necessary in order to show to their satisfaction the quantity of words contained in any such deed or instrument, and whether or not the consideration, or any definite or certain sum or sums of money, stock, or other valuable matter or thing capable of being ascertained and set forth, or any other facts, upon the full or proper statement of any of which matters and things in such deed or instrument the stamp duty which shall be or which ought to be payable thereon shall in any measure depend, is or are truly and fully set forth therein; and it shall be lawful for the said Commissioners and their officers in any case to refuse to impress on any such deed or instrument, or any duplicate or counterpart respectively, the particular stamp to denote the payment of the full and proper duty as aforesaid, except on payment of the full stamp duty which would be chargeable on such deed or instrument if all or any of such matters and things aforesaid had been truly set forth therein.

The affidavit not to be used for any other purpose.

Sect. 18.—Provided, That no such affidavit shall be used against any person making the same in any proceeding whatever, except only in any inquiry as to the stamp duty with which such deed or instrument is chargeable, and every such person shall, upon payment of such full stamp duty as aforesaid, be relieved from any penalty, forfeiture, or disability he may have incurred by reason of the omission to state truly in such deed or instrument any of the facts, matters, and things aforesaid.

48 G. 3, c. 149.

Sect. 19.—Whereas by an Act passed in the forty-eighth year of the reign of King George the Third, chapter one hundred and forty-nine, certain penalties and disabilities were imposed upon the parties to any deed or instrument of conveyance of property upon sale, wherein the full purchase or consideration money directly or indirectly paid or secured or agreed to be paid should not be truly expressed and set forth, and also upon the attorney, solicitor, writer to the signet, or other person employed in or about the preparing of any such deed or instrument: And whereas the sale of a trade or business, or the goodwill thereof, has been erroneously considered by some persons not to be a sale of property within the meaning of the Acts imposing *ad valorem* stamp duties on the conveyance thereof, and the instruments whereby property of that description, or whereby certain messuages, lands, or other property wherein or whereupon such trade or business has been carried on, has or have been in such cases assigned, transferred, or otherwise conveyed to or become vested in a purchaser may not have been stamped with the full and proper duties with which the same were by law chargeable, and in some instances the purchase or consideration money has been omitted to be fully and truly expressed and set forth as required by law in such instruments, by reason whereof the parties to such instruments, and the attorney, solicitor, writer to the signet, or other person employed in or about the preparing of the same, may have incurred the penalties, forfeitures, and disabilities in that behalf mentioned in and imposed by the said Act of the forty-eighth year of King George the Third, and it is expedient that they should be relieved therefrom, and that such instruments should be rendered available in evidence: Be it enacted, That in any such case as aforesaid the parties to any such instrument made and bearing date on or before the

Indemnity from penalties for

omitting to state the full purchase-money in assignments on the sale of goodwill.

fifteenth day of June one thousand eight hundred and fifty-four, and every person employed in or about the preparing of the same, shall be and they are hereby declared to be respectively freed, discharged, and indemnified from and against any penalties, forfeitures, and disabilities contained in or imposed by the said last-mentioned Act which may have been incurred by reason of any omission to express or set forth in any such instrument the full and true purchase or consideration money upon the sale of the property thereby conveyed, transferred, assigned, or assured, or vested in the purchaser; and all such instruments shall be available in evidence notwithstanding the full and proper *ad valorem* duties which ought to have been paid in respect of the purchase or consideration money therein expressed for the conveyance, transfer, or assignment of any such trade, business, or goodwill shall not have been paid and denoted thereon.

Stamp duty on licences to pawnbrokers in Dublin reduced.

Sect. 20.—And whereas it is expedient to reduce the stamp duty now payable on licences to pawnbrokers in Dublin: Be it enacted, That the stamp duty of fifteen pounds now payable on a licence to be taken out yearly for exercising the trade or business of a pawnbroker within the city of Dublin, or the circular road surrounding the same, shall be reduced to the sum of seven pounds ten shillings.

Contracts to serve as artificers, &c., in the colonies exempted.

Sect. 21.—All indentures 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 shall be and the same are hereby exempted from all stamp duty.

Public maps and documents not to be liable to stamp duty by reason of their being referred to in deeds or writings.

Sect. 22.—And whereas by an Act passed in the fifty-fifth year of the reign of King George the Third, chapter one hundred and eighty-four, and by the said Act of the thirteenth and fourteenth years of her Majesty respectively, certain stamp duties were imposed upon any schedule, inventory, or catalogue containing the matters and things in the said Acts respectively mentioned, which should be referred to in or by and be intended to be used or given in evidence as part of or as material to any instrument charged with stamp duty, but which should be separate and distinct therefrom, and not endorsed on or annexed thereto, and doubts are entertained whether the said duties extend to certain documents and writings of a public character hereinafter mentioned: For the removal of such doubts, be it declared and enacted, That the said last-mentioned stamp duties shall not extend or be deemed to have extended to any public map, plan, survey, apportionment, allotment, award, or other parochial or public document or writing whatsoever made under or in pursuance of any Act of Parliament, and deposited or kept for reference in any registry, or in any public office, or with the public books, papers, or writings of any parish, by reason of any such document or writing as aforesaid being referred to in or by any deed or instrument whatever, provided that such document or writing be not endorsed on or annexed to such deed or instrument.

Leases for a period less than a year to be chargeable with stamp duty on the rent reserved.

Sect. 23.—And whereas by the said Act of the thirteenth and fourteenth years of Her Majesty and this Act respectively certain *ad valorem* stamp duties are granted and imposed upon leases or tacks of any lands, tenements, hereditaments, or heritable subjects at a yearly rent, and doubts are entertained whether the said duties extend to any lease or tack for any term or period less than a year: for the removal of such doubts, be it enacted, That where any lease or tack of any lands, tenements, hereditaments, or heritable subjects shall be made for any term or period less than a year at a rent reserved or payable for the same, such lease or tack shall be chargeable with the same *ad valorem* duty as a lease or tack at a yearly rent of the same amount as the sum so reserved or payable.

Allowance on the purchase of

Sect. 24.—And in order to encourage the purchase of stamps for drafts, bills, and notes of the several rates and denominations hereinafter mentioned, and to

facilitate the distribution and supply thereof, there shall be granted and allowed to every person who at one and the same time shall produce at the office of the Commissioners of Inland Revenue in London or Dublin, paper, to be stamped with such stamps or any of them to the amount of five pounds in the whole or shall purchase such stamps or any of them to the like amount at the office of the said commissioners in London, Edinburgh, or Dublin, or of any distributor or sub-distributor of stamps at any place not within the distance of ten miles from the said offices respectively the allowance following; (that is to say,) on stamps for denoting any rate of duty not exceeding one shilling on bills of exchange, drafts, or orders, or promissory notes, an allowance after the rate of seven and a half *per centum* on the amount of such stamp duties respectively; provided that no allowance shall be made on any fraction of a pound; which said allowances are in lieu of any allowance payable on stamps of the like rates and denominations under any other Act or Acts in force.

stamps not exceeding the rate of 1*s*. duty for drafts, bills, and notes.

Sect. 25.—And in consideration that such allowance as aforesaid is by this Act granted on the purchase of stamps of the several rates and denominations aforesaid, it shall not be lawful for any person on the sale of any such stamp to make any charge for the paper whereon the same is impressed; and if any person upon the sale of any stamp denoting any rate of duty not exceeding one shilling for any bill of exchange, draft or order, or promissory note, shall make any charge for the paper whereon the same is impressed, or under any colour or pretence whatever demand or receive a greater price or sum than the amount of the stamp duty, he shall forfeit the sum of ten pounds.

No charge to be made for paper on sale of bill or note stamps where the rate of duty does not exceed 1*s*.

Sect. 26.—Where any person shall be possessed of any stamps rendered useless by this Act, it shall be lawful for the Commissioners of Inland Revenue, on application to them or to their proper officer in that behalf, at any time on or before the fifth day of April one thousand eight hundred and fifty-five to cancel and make allowance for the same as in the case of spoiled stamps, after deducting the discount granted and allowed by law on the purchase of stamps of the like description.

Allowance for stamps rendered useless by this Act.

Sect. 27.—Every instrument liable to stamp duty shall be admitted in evidence in any criminal proceeding, although it may not have the stamp required by law impressed thereon or affixed thereto.

Instruments admissible in evidence, though not properly stamped.

SCHEDULE.

For the duties contained in the Schedule annexed to this Act, see the foregoing Tables, under the heads BILL OF EXCHANGE, PROMISSORY NOTE, LEASE, CONVEYANCE, COPYHOLD (Licence to demise).

Common Law Procedure Act, 1854.

17 & 18 Vict. c. 125.

PROVISIONS RELATING TO STAMP DUTIES.

Provision as to unstamped documents at the trial.

Sect. 28.—Upon the production of any document as evidence at the trial of any cause it shall be the duty of the officer of the court whose duty it is to read such document to call the attention of the judge to any omission or insufficiency of the stamp; and the document, if unstamped, or not sufficiently stamped, shall not be received in evidence until the whole or (as the case be) the deficiency of the stamp duty, and the penalty required by statute, together with the additional penalty of one pound, shall have been paid.

Officer of the court to receive the duty and penalty.

Sect. 29.—Such officer of the court shall, upon payment to him of the whole or (as the case may be) of the deficiency of the stamp duty payable upon or in respect of such document, and of the penalty required by statute, and of the additional penalty of one pound, give a receipt for the amount of the duty or deficiency which the judge shall determine to be payable, and also of the penalty, and thereupon such document shall be admissible in evidence, saving all just exceptions on other grounds; and an entry of the fact of such payment and of the amount thereof shall be made in a book kept by such officer; and such officer shall, at the end of each sittings or assizes (as the case may be), duly make a return to the Commissioners of the Inland revenue of the monies, if any, which he has so received by way of duty or penalty, distinguishing between such monies, and stating the name of the cause and of the parties from whom he received such monies, and the date, if any, and description of the document for the purpose of identifying the same; and he shall pay over the said monies to the Receiver-General of the Inland Revenue, or to such person as the said Commissioners shall appoint or authorize to receive the same; and in case such officer shall neglect or refuse to furnish such account, or to pay over any of the monies so received by him as aforesaid, he shall be liable to be proceeded against in the manner directed by the eighth section of an Act passed in the session of Parliament holden in the thirteenth and fourteenth years of the reign of her present Majesty, intituled "An Act to repeal certain Stamp Duties, and to grant others in lieu thereof, and to amend the Laws relating to the Stamp Duties;" and the said Commissioners shall, upon request, and production of the receipt hereinbefore mentioned, cause such documents to be stamped with the proper stamp or stamps in respect of the sums so paid as aforesaid: Provided always, that the aforesaid enactment shall not extend to any document which cannot now be stamped after the execution thereof on payment of the duty and a penalty.

13 & 14 Vict. c. 97.

No document under this Act to require a stamp.

Sect. 30.—No document made or required under the provisions of this Act shall be liable to any stamp duty.

No new trial for ruling as to stamp.

Sect. 31.—No new trial shall be granted by reason of the ruling of any judge that the stamp upon any document is sufficient, or that the document does not require a stamp.

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