CAP. XV.

An Act for granting to Her Majesty certain Duties of Stamps.

[3d *April* 1860.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies for defraying Your Majesty's Public Expenses, and making a permanent Addition to the Public Revenue, have freely and voluntarily resolved to grant unto Your Majesty the Duties herein-after mentioned; and do humbly beseech Your Majesty that it may be enacted; and be it 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:

Duties on Instruments described in Schedule repealed.

I. The Stamp Duties now payable in the United Kingdom of *Great Britain* and *Ireland* for or in respect of the several Instruments, Matters, and Things mentioned or described in the Schedule to this Act annexed, whereon other Duties are by this Act granted, shall respectively cease and determine, and shall be and the same are hereby repealed; provided that the Stamp Duties now chargeable on any of the said Instruments, Matters, and Things shall be payable in respect of such of them as shall have been or shall be made, signed, or dated at any Time before the passing of this Act; save and except that the Stamp Duties on Foreign Bills of Exchange by this Act granted shall be payable on all such Bills as shall, after the passing of this Act, be first negotiated, or, if not negotiated, paid in the United Kingdom.

New Duties as set forth in Schedule granted.

II. There shall be granted, raised, levied, and paid in and throughout the United Kingdom of *Great Britain* and *Ireland*, to and to the Use of Her Majesty, Her Heirs and Successors, for and in respect of the several Instruments, Matters, and Things described or mentioned in the said Schedule, or for or in respect of the Vellum, Parchment, or Paper upon which any of them respectively shall be written, the several Stamp Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the said Schedule; which said Schedule, and the several Provisions, Regulations, and Directions therein contained, with respect to the said Duties, and the Instruments, Matters, and Things charged therewith, shall be deemed and taken to be Part of this Act, and shall be applied and put in execution accordingly.

Provisions of former Acts to apply.

III. 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 the United Kingdom, and in force at the Time of the passing of this Act, shall respectively be of full Force and Effect with respect to the Duties by this Act granted, and to the Vellum, Parchment, 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 Duties by this Act granted.

Personal Estate appointed by Will under general Powers to be chargeable with Probate and Inventory Duties.

IV. The Stamp Duties payable by Law upon Probates of Wills and Letters of Administration, with a Will annexed, in *England* and *Ireland*, and upon Inventories in *Scotland*, shall be levied and paid in respect of all the Personal or Moveable Estate and Effects which any Person, hereafter dying, shall have disposed of, by Will, under any Authority enabling such Person to dispose of the same as he or she shall think fit; and for the Purpose of this Act such Personal or Moveable Estate and Effects shall be deemed to be the Personal or Moveable

Moveable Estate and Effects of the Person so dying in respect of which the Probate of the Will or the Letters of Administration with the Will annexed of such Person are or is granted, or the Inventory is or is required to be exhibited and recorded, as the Case may be; and such Estate and Effects, and the Value thereof, shall accordingly be included in the Affidavit required by Law to be made on applying for Probate or Letters of Administration, in order to the full and proper Stamp Duty being paid.

Probate and Inventory Duties in respect thereof to be a Charge on the Property.

V. The said last-mentioned Duties shall be a Charge or Burden upon the Property in respect of which the same are so payable, and shall be paid thereout by the Trustees or Owners thereof to the Person for the Time being lawfully having or taking the Burden of the Execution of the Will or Testamentary Instrument, or the Administration or Management of the Personal or Moveable Estate and Effects of the Deceased, for the Benefit of the Persons entitled to the Personal or Moveable Estate and Effects of the Deceased.

Money secured on Heritable Property and by Heritable Bonds in Scotland to be chargeable with Probate and Inventory Duties.

VI. Money secured on Heritable Property in *Scotland*, and Money secured by *Scotch* Bonds in favour of Heirs and Assignees, excluding Executors, shall, for the Purposes of this Act, be held and interpreted to be Moveable Property, and shall be included in any Inventory to be exhibited and recorded in any Commissary Court in *Scotland* of the Estate and Effects of any Person deceased entitled thereto, and in *England* and *Ireland* respectively shall be deemed to be Estate and Effects for or in respect whereof any Probate of Will or Letters of Administration shall be granted; and every such Inventory, Probate, and Letters of Administration shall be chargeable with Stamp Duty in respect of such Moveable Property; and such Property, and the Value thereof, shall be included in any such Affidavit as aforesaid made on applying for Probate or Letters of Administration in respect thereof in *England* or *Ireland*.

Certain Testamentary Dispositions in Scotland not to be chargeable with Stamp Duty.

VII. 'Whereas it is considered that certain Testamentary Dispositions in *Scotland* are 'chargeable with Stamp Duty, and it is expedient that the same should be exempted:' Be it enacted, That no Will, Testament, Testamentary Instrument, or Disposition *mortis causâ*, shall be chargeable with any Stamp Duty.

Certain Duties in the Schedule to be denoted either by impressed or adhesive Stamps.

VIII. The Duties by this Act granted of One Penny and Threepence respectively specified in the said Schedule, and also of Sixpence, therein specified, under the Head of Cost Book Mines, may be denoted either by a Stamp impressed upon the Paper, or by an adhesive Stamp affixed thereto; and the Commissioners of Inland Revenue shall provide Stamps of both Descriptions for the Purpose of denoting the said Duties; and the Provisions and Regulations relating to adhesive Stamps contained in the next succeeding Section of this Act shall apply to all Cases where the Paper upon which the Instrument, Document, or Writing charged with the Duty shall not, at the Time of its being written, made, or signed, have thereon the proper impressed Stamp for denoting the said Duty.

The Persons making the Instruments to affix adhesive Stamps, and cancel same.

IX. The Person who shall make, sign, or issue any Instrument, Document, or Writing in the Schedule to this Act mentioned, and chargeable with any of the Duties of One Penny and Threepence, shall, before he shall deliver the same out of his Hands, Custody, or Power, affix to it the proper adhesive Stamp denoting the Duty chargeable thereon or in respect of it, and shall effectually cancel and obliterate the Stamp, by writing upon it his Name, or the Name of his Firm or Principal, or the Initials thereof respectively, and the Date of the Day and Year on which he shall so write the same, and so and in such Manner as clearly and distinctly to indicate that the said Stamp has already been used, and so that it cannot, without Fraud, be again made use of; and if any Person who ought so to affix any such Stamp, and to cancel and obliterate the same, shall refuse or neglect so to do, or if any Person shall receive or take by way of Security or Indemnity any of the said Instruments, Documents, or Writings, or shall deliver out or authorize the Delivery out of any Goods, Wares, or Merchandise to which the same relates, the said Instrument, Document, or Writing not having a proper adhesive Stamp affixed thereto, and cancelled and obliterated

In default, Penalty 20*l*.

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as hereby required, every such Person shall for every such Offence forfeit the Sum of Twenty Pounds; and no Charge for Brokerage, Commission, Agency, or otherwise, made or to be made by any Broker, Agent, or other Person in or about the Sale or Purchase mentioned or referred to in any such Instrument, Document, or Writing made by him, shall be lawful, unless such Instrument, Document, or Writing shall be duly stamped as by this Act is required: Provided that no Person shall be subject or liable to the said Penalty for delivering any Goods, Wares, or Merchandise, under the Authority of any unstamped Order, in any Case where the Value of such Goods, Wares, and Merchandise shall therein be stated by the Person making, signing, or issuing the same to be under the Value of Forty Shillings.

No Charge for Brokerage, &c. to be lawful unless Instrument, &c. shall be duly stamped.

X. If any Person who shall make, sign, or issue any Order for, or any Writing or Document authorizing the Delivery of any Goods, Wares, or Merchandise by this Act charged with the Stamp Duty of One Penny, shall knowingly and wilfully state or permit to be stated therein that the said Goods, Wares, or Merchandise are or is under the Value of Forty Shillings, he shall, unless the said Order, Writing, or Document shall, at the Time of its being issued, be stamped to denote the said Duty, forfeit the Sum of Twenty Pounds.

Penalty for fraudulently stating Goods to be under the Value of 40*s*.

XI. The Person who shall write or sign any Note, Instrument, or Writing requesting or authorizing the Purser or other Officer of any Mining Company conducted on the Cost Book System to enter or register the Transfer of any Share or Shares or Part of any Share in any Mine, or shall give any Notice in Writing to such Purser or other Officer of any such Transfer, in whatever Form such Notice shall be, shall, in like Manner as herein-before provided, affix thereto the proper adhesive Stamp to denote the Duty by this Act charged thereon, and cancel and obliterate the same; and if he shall refuse or neglect so to do, or if the Purser or other Officer to whom such Request, Authority, or Notice shall be addressed, delivered, sent, or given shall enter or register the Transfer of any Share mentioned or referred to in such Notice, or shall comply with or in any way give effect to such Notice, the same not being stamped as by this Act is required, every such Person so offending shall forfeit the Sum of Twenty Pounds.

The Person requesting the Entry of Transfer of any Share to affix and cancel an adhesive Stamp.
In default, Penalty 20*l*.

XII. Whenever any Bill of Exchange, Draft, or Order having thereon an adhesive Stamp shall be presented for Payment, the Person to whom the same shall be presented shall, upon paying the same, write or impress or cause to be written or impressed upon every Stamp affixed to the Bill the Word "paid," to the end that the Stamp may be more effectually cancelled, and made incapable of being used again; and in default of so doing he shall forfeit the Penalty of Twenty Pounds.

The Payers of Bills of Exchange, &c. to cancel Stamps.

In default, Penalty 20*l*.

XIII. The Duties by this Act granted upon or in respect of Bills of Exchange, Drafts, or Orders drawn out of the United Kingdom, shall be denoted by adhesive Stamps, in like Manner as the Duties now payable on Bills of Exchange drawn out of the United Kingdom; and all the Clauses, Provisions, Directions, Regulations, Penalties, and Forfeitures contained in the Act passed in the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Eighty-three, relating to adhesive Stamps on Bills of Exchange drawn out of the United Kingdom, as well as in this Act, so far as the same are applicable, shall be applied and put in force in respect of the Stamp Duties on Bills of Exchange by this Act granted, as fully and effectually as if the same were herein repeated and re-enacted.

The Stamps on Foreign Bills to be adhesive.

The Provisions of 17 & 18 Vict. c. 83. to be applied.

XIV. If any Person shall fraudulently remove or cause to be removed, or assist in removing, from any Instrument, Document, or Writing of any kind, any adhesive Stamp, or shall affix any Stamp which shall have been so removed to any other Instrument, Document, or Writing chargeable with Stamp Duty, or to any Paper, with Intent that such Stamp might be used again; or if any Person shall sell, or offer for Sale, or utter any Stamp, or shall utter any Instrument, Document, or Writing with any Stamp thereon which shall have been so as aforesaid removed, knowing the same to have been removed, or shall practise or be concerned in any fraudulent Act, Contrivance, or Device not specially pro-

Penalty on committing Frauds in relation to adhesive Stamps.

vided for, with Intent to defraud Her Majesty of the Duty, he shall forfeit, over and above any other Penalty to which he may be liable, the Sum of Fifty Pounds.

Penalty on stamping an Agreement under the Value of 20*l.* to be 20*s.* only.

XV. Where an Instrument or Writing chargeable under this Act with the Duty of Sixpence, as an Agreement, shall be unstamped, and it shall appear thereby that the Matter thereof is under the Value of Twenty Pounds, the Penalty payable to Her Majesty, Her Heirs or Successors, on stamping the same, shall be Twenty Shillings, over and above the said Duty, in lieu of the Penalty now by Law payable on stamping an Agreement under Hand only.

SCHEDULE referred to,

CONTAINING

THE DUTIES IMPOSED BY THIS ACT.

SCHEDULE.	Duty.
AGREEMENT for a Lease or Tack of any Lands, Tenements, Hereditaments, or Heritable Subjects for any Term not exceeding Seven Years; and Agreement, Minute, or Memorandum of Agreement, containing the Terms and Conditions on which any Lands, Tenements, Hereditaments, or Heritable Subjects are let, held, or occupied for any such Term as aforesaid.	The same Duty as on a Lease or Tack for the Term, Rent, Consideration, and Conditions mentioned in such Agreement, Minute, or Memorandum.
Provided that any Lease or Tack of the same Lands, Tenements, Hereditaments, or Heritable Subjects afterwards made in pursuance of and conformably to any such Agreement, Minute, or Memorandum, which shall have actually paid the Duty payable on such Lease or Tack as aforesaid, shall not be chargeable with any higher Stamp Duty than Two Shillings and Sixpence, exclusive of progressive Duty, notwithstanding any Variation in the Terms or Conditions only, not affecting the Stamp Duty; and in any such Case the Lease or Tack shall, if required for the sake of Evidence, be stamped with a particular Stamp for denoting or testifying the Payment of the full and proper Stamp Duty on the Agreement, Minute, or Memorandum, on the same and the Agreement, Minute, or Memorandum being produced, and appearing to be executed or signed, and duly stamped in all other respects.	
AGREEMENT, or any Minute or Memorandum of an Agreement, made in England or Ireland under Hand only, or made in Scotland without any Clause of Registration, and not otherwise charged nor expressly exempted from all Stamp Duty, where the Matter thereof shall be of the Value of Five Pounds or upwards, whether the same shall be only Evidence of a Contract, or obligatory upon the Parties from its being a written Instrument; together with every Schedule, Receipt, or other Matter put or endorsed thereon or annexed thereto -	£ s. d. 0 0 6
And where the same shall contain 2,160 Words or upwards, then for every entire Quantity of 1,080 Words contained therein over and above the first 1,080 Words a further progressive Duty of - -	0 0 6
Provided always, that where divers Letters shall be offered in Evidence to prove any Agreement between the Parties who shall have written such Letters, it shall be sufficient if any of such Letters shall be stamped with a Duty of One Shilling, although the same shall in the whole contain any Quantity of Words exceeding 2,160.	

SCHEDULE.	Duty.
BILL OF EXCHANGE, Draft, or Order for the Payment of Money exceeding 4,000*l.*, now chargeable with the Stamp Duty of 2*l.* 5*s.*;	£ *s.* *d.*
For every 1,000*l.* or Part of 1,000*l.* of the Money thereby made payable - - - - - -	0 10 0
BILL OF EXCHANGE (Foreign) drawn in a Set of Three or more for the Payment of Money exceeding 4,000*l.*, where every Bill of the Set is now chargeable with the Stamp Duty of Fifteen Shillings;	
Every Bill of the Set, for every 1,000*l.* or Part of 1,000*l.* of the Money thereby made payable - - - - -	0 3 4
BILL OF EXCHANGE, DRAFT, or ORDER (Foreign) drawn or endorsed out of the United Kingdom for the Payment of Money on Demand - -	The same Duty as on an Inland Bill of Exchange for the Payment of Money otherwise than on Demand, according to the Amount thereby made payable.
All Bills, Drafts, or Orders for the Payment by any Banker or Person acting as a Banker of any Sum of Money, though not made payable to the Bearer or to Order, and whether delivered to the Payee or not; and all Writings or Documents entitling or intended to entitle any Person whatever to the Payment from or by any Banker or Person acting as a Banker of any Sum of Money, whether the Person to whom Payment is to be made shall be named or designated therein or not, or whether the same shall be delivered to him or not, shall respectively be deemed to be Bills, Drafts, or Orders for the Payment of Money chargeable with Stamp Duty, as if the same had been made payable to Bearer or to Order.	
Provided always, that any One Document or Writing, although directing the Payment of several Sums of Money to different Persons, shall be chargeable with Stamp Duty as One Order only.	
Exemptions.	
Any Draft or Order drawn by any Banker upon any other Banker, not payable to Bearer or to Order, and used solely for the Purpose of settling or clearing any Account between such Bankers.	
Any Letter written by a Banker to any other Banker directing the Payment of any Sum of Money, the same not being payable to Bearer or to Order, and such Letter not being sent or delivered to the Person to whom Payment is to be made, or to any Person on his behalf; and all Warrants or Orders for the Payment of any Annuity granted by the Commissioners for the Reduction of the National Debt, or for the Payment of any Dividend or Interest on any Share in the Government or Parliamentary Stocks or Funds, and all Drafts or Orders drawn by the Accountant-General of the Court of Chancery in England or Ireland, shall be exempt from all Stamp Duty.	

SCHEDULE.	Duty.
COPY.—Certified Copy or Extract of or from any Register of Births, Baptisms, Marriages, Deaths, or Burials - - - - - - The said Duty to be paid by the Person requiring any such Copy or Extract.	£ s. d. 0 0 1
Exemptions.	
Copies of Entries of Baptisms, Marriages, and Burials transmitted to the Registrar of the Diocese, in pursuance of the 52 Geo. 3. c. 146.	
Certified Copies of Registers sent by Superintending Registrars to the General Registrar, in pursuance of the 6 & 7 W. 4. c. 86.	
And Copies or Extracts made or given under or in pursuance of the 7 Victoria, c. 15., to amend the Laws relating to Labour in Factories.	
COST BOOK MINES.—Any Note, Instrument, or Writing requesting or authorizing the Purser or other Officer of any Mining Company conducted on the Cost Book System to enter or register any Transfer of any Share or Shares or Part of a Share in any Mine; or any Notice to such Purser or Officer of any such Transfer - - - - - -	0 0 6
DECLARATION in lieu or in the Nature of an Affidavit, in any Case where, if the same were an Affidavit, it would be chargeable with any Stamp Duty - - - - - - -	The same Duty as would be chargeable on such Affidavit.
DELIVERY ORDER.—Any Writing or Document commonly called a Delivery Order, or by whatever Name the same shall be designated, entitling or intended to entitle any Person therein named, or his Assigns, or the Holder thereof, to the Delivery of any Goods, Wares, or Merchandise of the Value of Forty Shillings or upwards, lying in any Dock or Port or in any Warehouse in which Goods are stored or deposited on Rent or Hire, or upon any Wharf, such Writing or Document being signed by or on behalf of the Owner of such Goods, Wares, or Merchandise, upon the Sale or Transfer of the Property therein - - - - - - -	0 0 1
DOCK WARRANT.—Any Warrant or Document commonly called a Dock Warrant, or any other Writing or Document, by whatever Name the same shall be designated, which shall evidence the Title of any Person therein named, or his Assigns, or the Holder thereof, to the Property in any Goods, Wares, or Merchandise lying in any Dock or Warehouse or upon any Wharf, such Writing or Document being signed or certified by or on behalf of the Company or Person in whose Custody such Goods, Wares, or Merchandise may be - - - - - -	0 0 3
Exemption.	
Any Writing or Document given by any Inland Carrier acknowledging the Receipt of Goods conveyed by such Carrier.	
LETTER or POWER of ATTORNEY for the Sale, Transfer, or Acceptance of any of the Government or Parliamentary Stocks or Funds not exceeding in Value 20*l.*; or for the Receipt of any Sum of Money, or any Cheque, Note, or Draft for any Sum of Money, not exceeding 20*l.*; or Dividends or Interest of any such Stocks or Funds, or any other periodical Payments not exceeding the annual Sum of 10*l.* - - - - - -	0 5 0