CAP. XXXVI.

An Act to alter the Stamp Duties payable upon Probates of Wills and Letters of Administration, to repeal the Stamp Duties on Licences to exercise the Faculty of Physic, and to amend the Laws relating to Hawkers and Pedlars.

[13th *August* 1859.]

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 making good the Supply which we have cheerfully granted to Your Majesty in this Session of Parliament, have resolved to grant unto Your Majesty the Stamp Duties herein-after mentioned; and do therefore most 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:

Graduated Scales of Stamp Duties on Probates, &c. continued on Property above the Value of 1,000,000*l.*

I. 'Whereas certain Stamp Duties contained in the Schedule to the Act passed in the 'Fifty-fifth Year of the Reign of King *George* the Third, Chapter One hundred and eighty-'four, are now payable upon Probates of Wills and Letters of Administration in *England* 'and *Ireland*, and upon Inventories to be exhibited and recorded in any Commissary Court 'in *Scotland*, and are imposed by certain graduated Scales according to the Value of the 'Estate and Effects for or in respect of which such Probate or Letters of Administration 'are granted, or whereof such Inventory is exhibited or recorded, but such graduated Scales 'of Duty cease where such Value amounts to One million Pounds and upwards; and it is 'expedient to extend and continue such Graduation of Duty as herein-after mentioned:' Be it enacted, That in lieu of the said Stamp Duties upon such Probates and Letters of Administration and Inventories respectively, where such Value as aforesaid shall amount to One million Pounds or upwards, there shall be charged and paid the following Duties respectively; that is to say,

For every One hundred thousand Pounds of the whole Value of such Estate and Effects, and any fractional Part of One hundred thousand Pounds,

Where the Deceased shall have left any Will or Testament or Testamentary Disposition of his Personal or Moveable Estate and Effects, the Stamp Duty of One thousand five hundred Pounds;

And where the Deceased shall not have left any such Will or Testament or Testamentary Disposition, the Stamp Duty of Two thousand two hundred and fifty Pounds.

The Stamp Duty on Licences to exercise the Faculty of Physic repealed.

II. The Stamp of Fifteen Pounds for and in respect of the Admission or Licence of any Person by the College of Physicians in *England* or *Scotland* to exercise the Faculty of Physic, or practise as a Licentiate, granted by the said Act passed in the Fifty-fifth Year of the Reign of King *George* the Third, Chapter One hundred and eighty-four, and the like Duty now payable in *Ireland* by and under an Act passed in the Fifth and Sixth Years of the Reign of Her present Majesty, to assimilate the Stamp Duties in *Great Britain* and *Ireland*, shall from and after the passing of this Act be and the same are hereby repealed.

Nothing in 50 G. 3. c. 41. or 55 G. 3. c. 71. to hinder Maker of Goods, or his Children, &c., from carrying abroad or exposing to Sale such Goods.

III. 'And whereas an Act was passed in the Fiftieth Year of the Reign of the late 'King *George* the Third, Chapter Forty-one, intituled *An Act for placing the Duties of* '*Hawkers and Pedlars under the Management of the Commissioners of Hackney Coaches*, by 'which certain Rates and Duties (now under the Care and Management of the Commis-'sioners of Inland Revenue) are required to be paid by every Hawker, Pedlar, Petty 'Chapman, and other trading Person going from Town to Town or to other Men's Houses 'in *England*, *Wales*, or *Berwick-upon-Tweed*; and every such Person is thereby required 'to take out a Licence as therein mentioned; and it is by the said Act provided, that 'nothing therein contained shall extend to hinder the real Worker or Workers, Maker or 'Makers, of any Goods, Wares, or Manufactures of *Great Britain*, or his, her, or their 'Children, Apprentices, or known Agents or Servants, usually residing with such real

'Workers

'Workers or Makers only, from carrying abroad or exposing to Sale and selling by Retail 'or otherwise any of the said Goods, Wares, or Manufactures of his, her, or their own 'making, in any Mart, Market, or Fair, and in every City, Borough, Town Corporate, and 'Market Town: And whereas by an Act passed in the Fifty-fifth Year of the Reign of 'King *George* the Third, Chapter Seventy-one, to regulate Hawkers and Pedlars in *Scotland*, 'Licences chargeable with certain Duties (now likewise under the Care and Management 'of the said Commissioners) are required to be taken out by every such trading Person in '*Scotland*, with a similar Proviso:' Be it also enacted, That nothing in the said Two last-mentioned Acts respectively shall extend to hinder any such real Worker or Maker, or his Children, Apprentices, or known Agents or Servants aforesaid, from carrying abroad or exposing to Sale any of the said Goods, Wares, or Manufactures of his own making, at any Place whatever in *Great Britain*.

Power to Justices, on Conviction of a Hawker, to mitigate the Penalty to One Fourth.

IV. Where any Person shall be convicted of an Offence under either of the aforesaid Acts relating to Hawkers and Pedlars whereby a pecuniary Penalty has become forfeited, it shall be lawful for the Justice of the Peace, or other Person before whom the Information or Complaint is heard, and he is hereby authorized and empowered, if he shall think fit so to do, to mitigate the Penalty to any Sum not less than One Fourth Part thereof, over and above the necessary Costs of the Proceedings to be allowed by him.

CAP. XXXVII.

An Act for the Amendment of the Laws relating to the Customs.

[13th *August* 1859.]

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:

Repeal of 3 & 4 W. 4. c. 101.

I. The Act of Third and Fourth *William* the Fourth, Chapter One hundred and one, is hereby repealed.

Lien for Freight payable before Delivery of Goods from Queen's Warehouse.

II. Any Officer of the Customs having the Charge or Custody of any Goods which shall have come to his Hands under the Laws relating to the Customs is hereby authorized and empowered to refuse Delivery thereof from the Queen's Warehouse or other Place in which the same shall be deposited until Proof shall be given to his Satisfaction that the Freight due upon such Goods has been paid.

Goods under Bond for Exportation to be duly shipped.

III. If any Goods delivered from any Warehouse for Exportation, or for Removal from one Port to another in the United Kingdom, or otherwise, under any Bond required by the Laws relating to the Customs on the Exportation or Removal of such Goods, shall be illegally removed or carried away from any Carriage, Cart, Boat, Lighter, Quay, Wharf, or other Place, prior to the Shipment thereof on board the exporting or removing Vessel, or from any Ship, Cart, or Carriage in or on which the same shall have been shipped or laden, such Bond shall be forfeited, and may forthwith be put in Suit for the Penalty thereof, although the Time prescribed in such Bond for the landing or Removal and re-warehousing of such Goods at the Place of Destination shall not have expired.

Goods to be correctly stated in the Declaration on Shipping Bills.

IV. In addition to the Declaration upon the Shipping Bill required by the One hundred and twenty-fifth Section of "The Customs Consolidation Act, 1853," the Exporter or his Agent shall declare that the Quantity and Description of the Goods mentioned in any such Shipping Bill delivered by him in pursuance of the said Act are correctly stated, and the Declaration hereby required shall be deemed and taken to be a Part of such Shipping Bill, as fully as if the same had been required by the said Act, and if the same shall be false in any Particular the Person making the same shall forfeit the Sum of Twenty Pounds.

V. Any