ANNO VICESIMO QUINTO

VICTORIÆ REGINÆ.

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C A P. XXII.

An Act to continue certain Duties of Customs and Inland Revenue for the Service of Her Majesty, and to grant, alter, and repeal certain other Duties. [3d *June* 1862.]

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 to defray Your Majesty's Public Expenses, and making an Addition to the Public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and 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:

Grant of Duties specified in Schedules annexed.

1. There shall be charged, collected, and paid for the Use of Her Majesty, Her Heirs and Successors, the several Rates and Duties of Customs, Excise, Stamps, and Income Tax respectively specified and contained in the several Schedules marked respectively (A.), (B.), (C.), and (D.) to this Act annexed, and there shall be allowed the several

Drawbacks specified and contained in the said Schedules (A.) and (B.); and the said Rates, Duties, and Drawbacks shall respectively take effect at or from the respective Times, and shall continue to be charged, collected, paid, and allowed for and during the Periods respectively specified or mentioned in that Behalf in this Act or in the said Schedules; and where no Time is so specified for the Commencement thereof, the same shall commence and take effect from and after the passing of this Act; and where no Period is so specified or limited for the Duration thereof, the same shall continue to be charged, collected, paid, and allowed respectively until Parliament shall otherwise order; and the said several Schedules shall be deemed to be Part of this Act.

Provisions of former Acts to apply to this Act.

2. All the Powers, Provisions, Clauses, Regulations, Allowances, and Exemptions, Forfeitures, Pains, and Penalties, contained in or imposed by any Act or Acts or any Schedule thereto, relating to any Duties or Drawbacks of the same Kind or Description as the several Rates or Duties or Drawbacks granted and allowed by this Act respectively, and in force at the Time of the passing of this Act and not hereby expressly repealed, or as regards the Income Tax in force on the Fifth Day of *April* One thousand eight hundred and sixty-two, shall respectively be in full Force and Effect with respect to the said Rates, Duties, and Drawbacks by this Act granted respectively, 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 last-mentioned Rates and Duties and the Allowance and Payment of the said Drawbacks respectively, 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 Rates, Duties, and Drawbacks by this Act granted respectively.

Licences to Brewers to expire on 10th October in every Year.

3. All Licences to Brewers of Beer to be granted under this Act shall expire on the Tenth Day of *October* in every Year, and shall be renewed yearly on Payment of the Duties chargeable for or in respect of such Licences respectively, according to the Provisions of this Act.

Brewer of Beer for Sale, before obtaining Licence, to make Decla-

4. Before any Licence shall be granted to any Brewer of Beer for Sale (other than a First Licence), such Brewer or his principal Servant under whose Direction or Inspection the Malt or Sugar herein-after mentioned shall have been brewed, shall make before a Justice of the Peace,

Peace, or before the proper Collector of Excise, or any other Officer of Excise empowered to grant Licences (who are hereby respectively authorized to receive the same), a Declaration in Writing under the Provisions of the Act passed in the Fifth and Sixth Years of the Reign of His late Majesty King *William* the Fourth, Chapter Sixty-two, setting forth a true and just Account of the Number of Bushels of Malt and of the Number of Pounds Weight Avoirdupois of Sugar respectively used by such Brewer in the brewing of Beer within the previous Year ending on the Tenth Day of *October* immediately preceding the Application for such Licence; and if such Declaration shall be false or untrue in any Particular, the Person making the same shall be subject to the Pains and Punishment prescribed by the said last-mentioned Act: Provided always, that in no Case shall a Licence be granted to any such Brewer of Beer upon Payment of any less Amount of Duty than shall appear to be due according to the Entries made in the Book or Paper delivered to such Brewer by the Officer of Excise for that Purpose.

ration under Provisions of 5 & 6 W.4. c. 62. of the Quantity of Malt and Sugar brewed during the previous Year.

5. Where the Amount of Duty chargeable upon any Licence to brew Beer for Sale shall exceed the Sum of Ten Pounds, such Licence may, if required, be granted upon Payment only of a Moiety of the Duty so chargeable, and in such Case the other Moiety of such Duty shall be paid on the First Day of *March* next after the Commencement of the Year for which such Licence shall have been granted, or in default thereof the Licence shall thereupon cease and determine, and be no longer in force.

When Licence of Brewer of Beer for Sale exceeds 10*l.*, it may be paid in Moieties.

6. If any Brewer of Beer for Sale shall die or become bankrupt, or shall discontinue the Trade and Business of a Brewer of Beer for Sale at any Time before the Expiration of his current Licence, it shall be lawful for the Commissioners of Inland Revenue to ascertain by such Means as they shall think fit, the Quantity of Malt and Sugar which such Brewer shall have used in the brewing of Beer in the Portion of the Year during which he shall have carried on Business under such Licence, and the Amount of Duty which would be payable for a Licence in respect of the Number of Barrels of Beer brewed from such Malt and Sugar, according to the Provisions of this Act; and if the Amount of Duty so ascertained shall be less than the Sum paid by such Brewer for his current Licence, the Commissioners shall cause the Difference to be repaid to such Brewer, or to the Executors or Assignees of any Brewer who shall die or become bankrupt.

On the Death of a Brewer, or on the Business being discontinued before Expiration of Licence, a proportionate Part of the Duty may be returned.

7. If upon the Termination of any Licence granted to a Brewer of Beer for Sale it shall appear that the Number of Barrels of Beer brewed by such Brewer during the Existence of such Licence, computed according to the Provisions in the Seventh Section of the Act passed

When the Quantity of Beer brewed in any Year shall be less than the

Quantity for which the Licence was granted, the Difference shall be repaid to the Brewer; if the Quantity be greater he shall be surcharged.

passed in the First Year of the Reign of King *William* the Fourth, Chapter Fifty-one, is less than the Number of Barrels in respect of which the Duty upon such Licence was charged, the Difference between the Amount of Duty that would have been payable for a Licence for the lesser Number of Barrels of Beer brewed and the Amount actually paid for the Licence shall be repaid to the Brewer, his Executors or Administrators; and if it shall appear that the Number of Barrels of Beer, computed as aforesaid, brewed during such Period, shall be greater than the Number in respect of which the Licence was granted, the Brewer, or his Executors or Administrators, shall be surcharged with such additional Amount of Duty as, with the Sum actually paid for such Licence, shall amount to the Sum payable according to the Rates of Duty imposed by this Act upon the Number of Barrels of Beer brewed as aforesaid by such Brewer; and such additional Amount of Duty shall be paid by such Brewer, his Executors or Administrators, within Seven Days after he or they shall have had Notice to pay the same.

Surcharge upon a Brewer's First Licence to become payable immediately upon Death or Bankruptcy of the Brewer.

8. If any Person who shall have taken out a Licence as a Brewer of Beer for Sale for the First Time shall die, or become bankrupt, or discontinue the Business of a Brewer of Beer at any Time before the Expiration of such Licence, the further additional Sum which shall be chargeable under this Act in respect of such Licence shall become due and payable immediately thereupon, and shall be a Debt due to Her Majesty, Her Heirs and Successors, and be recoverable accordingly; and in the Case of any such Brewer who shall discontinue Business as aforesaid, Payment of such additional Sum may be demanded either verbally of such Brewer, or by Writing left at the Brewery, by the Supervisor of Excise of the District in which the Brewery shall be situated; and if the same shall not be paid within Three Days next after such Demand shall have been made, the Brewer shall forfeit a Penalty of double the Amount thereof; and in all the foregoing Cases the Stock of Beer, Malt, and Hops, and the Utensils and Machinery upon the Brewery Premises at the Time of such Death, Bankruptcy, or Discontinuance of Business, shall be and remain liable for the Payment of the said Sum of Money or Penalty, and are hereby made chargeable therewith, notwithstanding any Title or Conveyance by which they may be claimed.

Brewers of Black Beer to continue to pay the Duties imposed by 6 G. 4. c. 81.

9. Provided always, That Brewers of Beer known as Spruce or Black Beer, for Sale, shall continue to pay for their Licences only the same Rates of Duty as are imposed by the Act passed in the Sixth Year of King *George* the Fourth, Chapter Eighty-one, on Brewers of Beer other than Table Beer only, for Sale; provided that any such Brewer shall not brew on the same Premises Beer of any other

other Description than Spruce or Black Beer, nor use in the brewing of the same, or add thereto, any Hops or other Bitter, or any Yeast or other Matter to produce Fermentation, and shall not brew, or sell or send out, any of such Beer of a less Specific Gravity than One thousand one hundred and eighty Degrees.

Brewers of Beer for Sale omitting to take out Licence to be liable to the Duty.

10. If any Brewer of Beer for Sale shall omit to take out a proper Licence in that Behalf under this Act, he shall nevertheless be chargeable with the full Amount of the Duty payable or which would become payable under this Act for or in respect of the Licence which he ought to have taken out, and such Duty shall be a Debt to Her Majesty, Her Heirs and Successors, and shall be recoverable accordingly.

Persons brewing Beer for others to be deemed Brewers for Sale.

11. If any Person shall brew any Beer for the Use of any other Person at any Place other than the Premises of the Person for whose Use the Beer shall be brewed, the Person brewing such Beer shall be deemed to be a Brewer of Beer for Sale, and shall be liable to take out a Licence accordingly.

So much of any Act as permits Sale of Beer at Fairs, &c. without Licence repealed.

12. So much of any Act as permits the Sale of Beer, Spirits, or Wine at Fairs or Races without an Excise Licence shall be and the same is hereby repealed.

Occasional Licence may be granted to Victuallers to sell Beer, Spirits, &c., at such Time and Place as the Commissioners of Inland Revenue shall approve.

13. It shall be lawful for the Commissioners of Inland Revenue, whenever they shall consider it conducive to Public Convenience, Comfort, and Order, and with the Consents in Writing of Two Justices of the Peace usually acting at the Petty Sessions for the Petty Sessional Division within which the Place of Sale is situate, to authorize any Officer of Excise to grant to any Person who shall be duly authorized to keep a Common Inn, Alehouse, or Victualling House, and who shall have taken out the proper Excise Licences to sell therein Beer, Spirits, Wine, or Tobacco, an occasional Licence under this Act empowering him to sell the like Articles for which he shall have taken out such Licences as aforesaid at any such other Place, and for and during such Space or Period of Time, not exceeding Three consecutive Days at any One Time, as the said Commissioners shall approve, and as shall be specified in such occasional Licence; and any Person who shall have taken out such occasional Licence shall not be liable to any Penalty or Forfeiture whatever by reason or on account of his selling the Articles mentioned in the said Licence during the Time and at the Place specified therein; provided that no such occasional Licence shall authorize the Sale of any Beer, Spirits, or Wine, except during the Hours after Sunrise and before Sunset; and provided that the

said Licence shall not protect any such Person in the Sale of any of the Articles herein mentioned, unless he shall at the Time of such Sale produce such Licence when requested to do so by any Officer of Excise, or by any Constable or Police Officer; nor shall any such Licence be granted for the Sale of any of the Articles herein mentioned on any *Sunday*, *Christmas Day*, or *Good Friday*, or on any Day appointed for a Public Fast or Thanksgiving; provided also, that the Provisions of this Clause shall not extend to *Scotland*.

Charging of Excise Duty on Sugar used in brewing deferred until 1st July 1863.

14. And whereas by an Act passed in the Nineteenth and Twentieth Years of Her Majesty's Reign, Chapter Thirty-four, a Duty of Excise was imposed on Sugar used in the brewing or making of Beer, and by an Act passed in the Twenty-fourth and Twenty-fifth Years of Her Majesty's Reign, Chapter Ninety-one, the charging of the said Duty was deferred until the First Day of *July* One thousand eight hundred and sixty-two, and it is expedient further to defer the same: Be it enacted, That the charging of the said Duty of Excise on Sugar used as aforesaid shall be further deferred until the First Day of *July* One thousand eight hundred and sixty-three.

Licences granted under 23 Vict. c. 27. and 23 & 24 Vict. c. 107. may be transferred as other Excise Licences in case of the Removal of the licensed Person.

15. The Provisions contained in the Twenty-first Section of the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one, relating to the Transfer of Excise Licences in the Case of the Removal of any Person from the House or Premises at which he shall be licensed under that Act, shall be and the same are hereby extended to Licences granted under the Act passed in the Twenty-third Year of the Reign of Her present Majesty, Chapter Twenty-seven, and the Act passed in the Twenty-third and Twenty-fourth Years of Her said Majesty's Reign, Chapter One hundred and seven respectively: Provided that no Licence granted under either of the Two last-mentioned Acts for the Sale of Foreign Wine by Retail to be consumed upon the Premises where the same shall be sold shall be transferred by the Officers of Excise, unless the Assignee of such Licence shall be duly licensed to keep a Refreshment House, nor unless he shall produce to such Officers a Certificate from a Justice of the Peace acting for the City, Borough, Town, or Place in which the House and Premises are situated, that such Justice does not object to such Transfer being made, and provided that no such Licence so transferred shall authorize the Assignee to carry on the Business mentioned therein for a longer Period than Five Weeks from the Date of such Transfer, unless he shall in the meantime have qualified himself to become the Holder of a Licence of the like Kind according to the Provisions of the said respective Acts.

16. Whereas

16. Whereas Doubts have arisen as to the Extent of the Privilege of the Master, Warden, Freemen, and Commonalty of the Vintners of the City of *London* to sell Wine without taking out an Excise Licence for that Purpose: Be it enacted, That no Freeman of the said Company shall be entitled to sell Wine in more than One separate and distinct House or Premises at the same Time without taking out the proper Excise Licence in that Behalf, nor shall any Freeman be entitled to exercise the said Privilege unless he shall have previously made an Entry of the House or Premises in which he intends to sell Wine with the proper Officer of Excise, in the Manner directed in the Fifth Section of an Act passed in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, Chapter Fifty-one.

For Removal of Doubts as to the Privilege of the Free Vintners of the City of London to sell Wine without Licence.

17. The Duties of Excise now chargeable on Hops growing or to grow in the United Kingdom, which shall be cured and made fit for Use after the passing of this Act, shall cease, and are hereby repealed; and all Allowances and Drawbacks of the Duties of Excise on the Exportation of such Hops shall also cease, and be no longer payable.

Excise Duties, &c. on Hops cured after the passing of this Act repealed.

18. On and after the Sixteenth Day of *September* One thousand eight hundred and sixty-two the Duty of Customs now payable on the Importation of Hops into *Great Britain* and *Ireland* shall cease and determine.

Repeal of Customs Duty on Hops on 16th September 1862.

19. All Allowances and Drawbacks of Excise on the Exportation of Hops grown in the United Kingdom, and cured and made fit for Sale before the passing of this Act, shall cease and be repealed as to all or any of such Hops which shall be exported on or after the Sixteenth Day of *September* One thousand eight hundred and sixty-two.

Drawbacks on Exportation of Hops cured before the passing of this Act to cease on 16th September 1862.

20. On and after the Sixteenth Day of *September* One thousand eight hundred and sixty-two so much of an Act passed in the Fifty-sixth Year of the Reign of King *George* the Third, Chapter Fifty-eight, and of an Act passed in the Seventh and Eighth Years of the Reign of King *George* the Fourth, Chapter Fifty-two, and of any other Act relating to the Revenue of Excise, as imposes any Excise Penalty upon any Brewer of, or Dealer in, or Retailer of Beer, for receiving into, or having in his Possession, or using or mixing with any Worts or Beer any Article for or as a Substitute for Hops, or as prohibits the Sale of any such Article to the said Persons, shall be and is hereby repealed: Provided always, that nothing herein contained shall be construed to extend to repeal any such Penalty or Prohibition so far as regards any Article which may be used as a Substitute

Excise Penalties imposed upon the Use of Substitutes for Hops repealed.

Substitute for Malt, notwithstanding that it may be also a Substitute for Hops.

British Hops re-imported chargeable with Duty for Six Months after 16th Sept. 1862.

21. *British* Hops re-imported or brought back into *Great Britain* or *Ireland* on or at any Time within Six Months after the Sixteenth Day of *September* One thousand eight hundred and sixty-two shall be charged with the Duty now payable on the Importation of Hops; and no *British* Hops which shall have been re-imported or brought back into *Great Britain* or *Ireland*, and warehoused for Security of Duties of Customs previously to the said Sixteenth Day of *September*, shall be delivered on or within Six Months after that Day without Payment of the Duty of Customs now chargeable on the Importation of Hops.

Prohibition on Extract of Hops repealed.

22. The Prohibition of the Importation of Extracts and Essences of Hops and other Concentrations thereof, contained in the Third Section of the Customs Duties Consolidation Act, 1860, shall, on and after the Sixteenth Day of *September* One thousand eight hundred and sixty-two, cease.

Allowance of 7*s.* per Cwt. on British Hops in Stock on 15th September 1862.

23. Provided always, That any Person who shall have in his Stock or Possession on the Fifteenth Day of *September* One thousand eight hundred and sixty-two not less than Half a Ton Weight of *British* Hops of a marketable Quality, on which the Duties of Excise have been fully charged and paid, and shall produce the same to the proper Officer of Excise authorized by the Commissioners of Inland Revenue to take an Account thereof in the original Bags or Pockets (whole and unopened) in which the same were charged with Duty, such Person being the *bonâ fide* Owner of such Hops, or a known Hop Factor, shall be entitled to claim and be paid an Allowance at the Rate of Seven Shillings for every Hundredweight thereof, subject to a Deduction of Ten *per Centum* for the Tare of the Bags or Pockets in which the Hops are contained.

Mode of claiming the Allowance on Hops in Stock.

24. Every Person intending to claim any such Allowance shall, Seven Days previously to the Fifteenth Day of *September* One thousand eight hundred and sixty-two, give Notice to the proper Officer of Excise of the Division in which the Hops upon which he intends to claim such Allowance are stored, specifying his Name and Place of Abode, and the particular Warehouse or Building in which such Hops are stored, and the Number of Bags or Pockets of such Hops, with the Weight and Marks upon each Bag or Pocket, and the total Weight of such Hops, and also the Amount of the Allowance claimed; and every Person claiming such Allowance shall provide requisite Scales and Weights to enable the Officer of Excise conveniently

conveniently to take an Account of such Hops, and shall also, with his Servants and Workmen, whenever thereto required, aid and assist the said Officer in taking such Account; and in default thereof the Claimant shall not be entitled to any Allowance in respect of any Hops in his Stock or Possession.

Officers of Excise to attend to examine Claims and Stocks and grant Certificates.

25. The proper Officer of Excise authorized in that Behalf shall on the said Fifteenth Day of *September*, or within Three Days thereafter, attend at the Place mentioned in such Notice as aforesaid as the Place where any such Hops are deposited, and examine, weigh, and take an Account of the same, and shall mark each Bag or Pocket with such Marks and Figures as he shall think fit to denote such Examination; and such Officer shall ascertain and compute the Amount of the Allowance to which the Claimant may be entitled in respect of such Hops, and shall give to him a Certificate expressing the true Quantity and net Weight of the Hops in respect of which such Claimant shall be entitled to the Allowance, and specifying the Amount of the Allowance, and the Name and Place of Abode of the Person entitled thereto.

Declaration to be made of the Truth of the Certificate, and Collector to pay the Amount of the Allowance.

26. On the Production of such Certificate by the Claimant or his Agent to the Collector of Excise of the Collection in which the same was granted, and on a solemn Declaration being made by such Claimant before a Justice of the Peace, or such Collector, that the whole Quantity of the Hops mentioned in such Certificate was, at the Time therein specified, the sole Property of such Claimant, or of him and his Copartner in Trade (as the Case may be), or that he is a Hop Factor, and that the same, or any Part thereof, hath not been taken account of for the Purpose of obtaining the said Allowance more than once, and that the said Certificate is true to the best of his Knowledge and Belief, and that no false Statement, Art, or Contrivance was used to deceive the Officer taking an Account of the said Hops, or any Part thereof, or to render the Account or Amount thereof expressed in such Certificate untrue, the said Collector being satisfied of the Truth of such Declaration shall, out of the Money in his Hands on account of any of the Duties of Excise, pay to the said Claimant or his Agent the Sum of Money specified in such Certificate at the next Sitting Day which shall be held for the Collection or Receipt of Excise Duties next after the Expiration of One Week from the Production of such Certificate and the Making of such Declaration as aforesaid.

9 G. 4. c. 18. granting Duties on Cards and Dice repealed.

27. From and after the First Day of *September* One thousand eight hundred and sixty-two the Act passed in the Ninth Year of the Reign of King *George* the Fourth, Chapter Eighteen, for repealing the

the Stamp Duties on Cards and Dice made in the United Kingdom, and granting other Duties in lieu thereof, and amending and consolidating the Acts relating to Cards and Dice and the Exportation thereof, shall be and the same is hereby repealed, save and except as to any Duties granted by the said Act and which shall be then unpaid and any Penalty which may have been incurred, which Duties and Penalties shall be recoverable as if this Act had not been made, and also save and except so far as relates to any Bond given in pursuance of the said Act, which Bond shall, notwithstanding this Act, continue in force until the Condition thereof shall have been performed and fulfilled; and from and after the said First Day of *September* One thousand eight hundred and sixty-two the Duty by this Act charged for and in respect of Playing Cards, and all the Clauses and Provisions relating thereto, shall commence and take effect.

Interpretation of Terms.

28. The Term "Cards," wherever the same shall be used in this Act, shall mean Playing Cards by this Act charged with Stamp Duty; the Term "Wrapper" shall mean a Paper Wrapper, Label, or Enclosure provided by the said Commissioners of Inland Revenue for containing, enclosing, or covering a Pack of Cards and denoting the Duty in respect thereof; and the Term "Pack of Cards" shall mean any Quantity or Number of Cards not exceeding Fifty-two.

The Duty to be denoted on the Wrapper.

29. The said Duty of Threepence by this Act chargeable on a Pack of Cards shall be denoted on the Wrapper of every Pack, which Wrapper the Commissioners of Inland Revenue shall provide with such Stamp or Device or Devices thereon for denoting the said Duty as they shall think fit; and the said Commissioners shall supply to any Person who shall be a Maker of Cards, and shall as such have a Licence in force for selling Cards, with any Quantities of such Wrappers on Payment of the Duties for the same, or at their Discretion shall stamp, to denote the said Duty, the Wrappers of licensed Makers of Cards, which when so stamped shall be deemed to be Wrappers provided by the said Commissioners in pursuance of this Act; and no Cards shall be sold otherwise than in separate Packs, each Pack being enclosed in a Wrapper, the Stamp on which shall be at all Times uncovered and open to view, and which shall be securely fastened round or over the same by means of Wheat Flour Paste, or some other firmly adhesive Substance to be approved by the said Commissioners, and so and in such Manner that the Wrapper cannot be opened, or the Cards taken out without the Wrapper being destroyed; and if the Wrapper used by any Maker of Cards for enclosing any Cards sold by him shall not be fastened with proper and sufficient adhesive Substance as aforesaid, or *bonâ fide* in a secure Manner, and with the

Cards to be sold in separate Packs enclosed in Wrappers.

the Stamp thereon open to view, according to the true Intent and Meaning of this Act, such Cards shall be deemed to be not enclosed in a Wrapper provided by the said Commissioners under this Act; and such Maker, and also any other Person selling such Cards, shall be subject and liable to the Penalties imposed by this Act for selling Cards not enclosed in Wrappers.

Licences to sell Cards to be granted.

30. The Commissioners of Inland Revenue, or any of their Officers authorized by them, shall grant to any Person who shall apply for it a Licence to sell Cards at any House to be specified therein, on Payment of the Duty for the same; every such Licence shall continue in force from the Day on which the same shall be granted until and upon the First Day of *September* then next following, and no longer.

Selling Cards without Licence, Penalty 20*l.*

31. If any Person shall sell or offer for Sale any Cards without having a Licence in force for the same granted under this Act he shall forfeit Twenty Pounds; and any Person who shall sell Cards at any House or Place not specified in a Licence granted to him shall be deemed to be a Person selling Cards without having a Licence; and any Person who shall be found hawking or carrying about for Sale any Cards, whether enclosed in a stamped Wrapper or not, and who shall sell the same or offer the same for Sale at any Place for which he shall have no Licence, may be apprehended by any Constable or Officer of Inland Revenue, and taken before any Justice of the Peace, who shall hear and determine the Matter, and if upon Conviction of such Offence the Offender shall not immediately pay the Penalty in which he shall be convicted, he shall be committed to Prison for any Period not exceeding Three Months nor less than One Month, unless the Penalty shall be sooner paid; and all Cards which he shall be found trading with or carrying about shall be forfeited, and delivered up to the Commissioners to be dealt with as Cards forfeited under this Act.

Hawkers of Cards may be apprehended and taken before a Justice.

Penalty on selling Cards without stamped Wrappers.

32. If any Maker of Cards shall remove or send or deliver out any Cards from his House or Premises, or the House or Place in which they were made or completed (except for Exportation as allowed by this Act), the same not being in Packs enclosed in Wrappers in manner aforesaid, or if any Person, whether a Maker of Cards or not, and whether licensed or not, shall sell any Cards, not being a Pack of Cards enclosed in a Wrapper as by this Act is required, he shall forfeit, if he be a Maker of Cards, the Sum of One hundred Pounds, and if he be not a Maker of Cards, the Sum of Twenty Pounds; and moreover, for every Pack of Cards which any such Person shall sell or send or deliver out not enclosed in a Wrapper as aforesaid, he shall forfeit the further Sum of Five Pounds; and all Cards found in any House

Unstamped Cards to be forfeited.

House or Place whatever (except on the Premises of a licensed Maker specified in his Licence) which shall be kept or intended for Sale, or which shall be found on the Premises or in the Possession of any Person who shall sell Cards, and which shall not be in separate Packs enclosed in Wrappers as aforesaid, shall be forfeited; and the same, and also all Wrappers found in any House or Place whatsoever which shall have been used for enclosing Cards, and removed or got off therefrom, may be taken and carried away by any Officer of Inland Revenue, and be destroyed or otherwise disposed of as the Commissioners shall direct; and for the Purposes of such Seizure it shall be lawful for any such Officer, under the Authority of a Warrant for that Purpose specially granted by any Two of the Commissioners or any Justice of the Peace, to enter in the Day-time any House or Place in which there shall be Reason to suspect that any Cards not enclosed in stamped Wrappers, or any Wrappers that have been used as aforesaid, are deposited or kept, and to search for the same; and if necessary, such Officer may break open the Door of any Room or Closet, or any Box, Trunk, or Case in which any such Cards or Wrappers are suspected to be contained; and all Cards so found shall be deemed to be kept and intended for Sale, unless the contrary shall be proved.

Name of Maker, &c. to be printed on the Wrapper.

33. Upon the Wrapper of every Pack of Cards sold or sent or delivered out by any Maker of Cards there shall be printed his Name and the Place at which he shall be licensed to sell Cards in manner to be approved by the said Commissioners, but, except as is provided by the next succeeding Section, no Cards shall be sold or sent or delivered out by any Maker the Stamp upon the Wrapper of which shall be cancelled or defaced, or in any way damaged or injured; and for every Pack of Cards sold or sent or delivered out by any Maker of Cards, on the Wrapper of which shall not be printed as hereby required such Name and Place, or, except as aforesaid, the Stamp on which Wrapper shall be cancelled or in any way defaced, damaged, or injured, he shall forfeit the Sum of Five Pounds; and Cards enclosed in a Wrapper having the Name of a Maker thereon, or otherwise purporting to be made by him, shall be deemed to have been made by him, unless the contrary shall appear.

The Seller of Cards to cancel the Stamp on the Wrapper.

34. Every Person who shall sell Cards, other than a Maker of or Dealer in Cards selling by Wholesale to Persons who buy to sell again, shall, before he shall deliver or send out a Pack of Cards on the Sale thereof, cancel the Stamp on the Wrapper denoting the Duty by this Act charged on a Pack of Cards by writing or impressing in Ink his Name upon such Stamp, or in default thereof he shall forfeit the Sum of Five Pounds.

35. If

Frauds relating to Wrappers, &c. Penalty 20*l.*

35. If any Person shall remove or get off or aid or assist in removing or getting off from any Pack of Cards any Wrapper which shall have been used for enclosing the same, with Intent that such Wrapper shall be again used for enclosing any other Cards; or shall use any Wrapper so removed or got off for enclosing any such other Cards; or shall sell or utter any such last-mentioned Wrapper, or any Cards enclosed therein, knowing the said Wrapper to have been so removed or got off as aforesaid; or shall knowingly have in his Possession or on his Premises any Wrapper which shall have been so removed or got off, with Intent that the same might be used for enclosing other Cards; or shall be guilty of any fraudulent Act, Contrivance, or Device whatever relating to the Duty by this Act chargeable in respect of Cards, he shall forfeit the Sum of Twenty Pounds; and it shall be lawful for the said Commissioners to refuse to grant Licence to sell Cards to any Person who shall have been convicted of any such Offence.

What Cards may be sold without Wrappers.

Second-hand Cards.

36. Provided, That Cards in Packs, each Pack containing an Ace of Spades duly stamped under the said Act of the Ninth Year of King *George* the Fourth, and also Cards duly imported, enclosed in Wrappers according to the Act of the Sixteenth and Seventeenth Years of Her present Majesty, Chapter One hundred and seven, may lawfully be sold as if this Act had not been made; and provided that it shall be lawful for any Person possessed of Cards previously sold and opened, used and played with, to sell the same to any licensed Maker of Cards without having a Licence for selling Cards, and without such Cards being enclosed in a Wrapper provided under this Act; and if any such Cards shall be afterwards sold or sent or delivered out by the said Maker, they shall be subject to all the Provisions of this Act, and for the Purposes of this Act such Maker shall be deemed to be the Maker of such Cards; and provided that this Act shall not extend to charge with Stamp Duty *bonâ fide* Toy Cards not exceeding in Length One Inch and Three Quarters, or in Width One Inch and a Quarter.

Unstamped Cards may be exported.

37. Provided also, That any licensed Maker of Cards who shall have given Security as herein-after required may export Cards, made by him on the Premises specified in his Licence, to the *Isle of Man* or to Foreign Parts without being enclosed in Wrappers provided under this Act, under the Conditions and Provisions herein-after mentioned; that is to say, before any Cards intended for Exportation shall be removed from the Premises of the licensed Maker, Notice of the Intention to export them shall be given by the Maker to the said Commissioners, or to some Officer of Inland Revenue authorized to receive the same, at the Chief Office in *London*, or at the Place at

which the Maker shall be licensed, specifying the Quantity of Packs and the Description of the Cards to be exported, the Ports or Places from and to which respectively, and the Name of the Ship or Vessel in which the Cards are to be exported; and the said Commissioners or Officer shall issue to the Maker a Certificate, in such Form as the Commissioners shall approve, authorizing the Removal and Exportation of the Cards in conformity with the Notice, and thereupon the Cards may be removed from the Premises of the Maker, and shall be deposited on board the said Ship or Vessel within a certain Period to be specified in the Certificate, not exceeding in any Case Seven Days from the Date thereof; and if the said Cards or any of them shall be found at any Place whatever within the United Kingdom after the Expiration of such Period, or at any Place other than the Port or Place of Exportation, or in Transit thereto, before the Expiration thereof, or at any Place and at any Time not accompanied by such Certificate, the same shall be forfeited, and may be seized by any Officer of Inland Revenue, and disposed of as by this Act is provided as to Cards forfeited: Provided, that before any Maker of Cards shall be permitted to export Cards not enclosed in Wrappers under this Act, he shall give Bond to Her Majesty in the Penalty of Five hundred Pounds, with One or more Sureties to the Satisfaction of the Commissioners, conditioned for the due Exportation, in conformity with the Provisions of this Act, of all Cards which he shall be authorized to export, which Bond, and the Condition thereof, shall be in such Form and Terms as the Commissioners shall require.

Penalty for making unstamped Bonds.

38. If any Person shall make, issue, deliver, assign, transfer, or negotiate in the United Kingdom, any Bond, Debenture, or other Security by this Act chargeable with Stamp Duty, or shall pay any Interest or Dividend accrued due in respect of any such Instrument, before the same shall be duly stamped for denoting the said Duty, he shall forfeit the Sum of Twenty Pounds.

For Probate Duty, Bond Debts to be Assets, as if they were Simple Contract Debts.

39. For the Purposes of the Stamp Duties on Probates of Wills and Letters of Administration, Debts and Sums of Money due and owing from Persons in the United Kingdom to any deceased Person at the Time of his Death on Obligation or other Specialty, shall be Estate and Effects of the Deceased, within the Jurisdiction of Her Majesty's Court of Probate in *England* or *Ireland*, as the Case may be, in which the same would be if they were Debts owing to the Deceased upon Simple Contract, without regard to the Place where the Obligation or Specialty shall be at the Time of the Death of the Deceased.

40. The

Licences to Hawkers with One Horse reduced.

All Licences to Hawkers may be half-yearly.

40. The Stamp Duty of Eight Pounds now payable for a yearly Licence to be taken out by a Hawker, Pedlar, and Petty Chapman in *Great Britain*, to travel and trade with One Horse only, exceeding in Height Thirteen Hands, shall be and the same is hereby reduced to the Sum of Four Pounds; and any Licence to be hereafter taken out by a Hawker, Pedlar, and Petty Chapman in *Great Britain* may be granted for a Period not exceeding Six Months on Payment only of One Half the Amount payable for a yearly Licence for the same Purpose: Provided that any such Licence shall continue in force until and upon the Thirty-first Day of *January* or the Thirty-first Day of *July*, as the Case may be, next following the Date thereof, and no longer.

Recovery of Penalties.

41. All Penalties imposed by this Act relating to Stamp Duty may be proceeded for and recovered for the Use of Her Majesty in the same Manner, and in the Case of Summary Proceedings with the like Power of Appeal, as any Penalty may be proceeded for and recovered under any Act relating to the Excise Revenue.

The Sums assessed under Schedules (A.) and (B.) for Year 1861 to be taken as assessed for 1862.

42. The Sum charged as the annual Value or Amount of any Property, Profits, or Gains in the several and respective Assessments made in pursuance of the Act passed in the Twenty-fourth Year of Her Majesty's Reign, Chapter Twenty, under Schedules (A.) and (B.) respectively of the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, and the Duty charged in respect of such annual Value or Amount by the said Assessments for the Year ended on the Fifth Day of *April* One thousand eight hundred and sixty-two, shall (except as to Railways and otherwise as provided by the Acts relating to Income Tax) be taken as the annual Value or Amount of such Property, Profits, or Gains, and as the Duty payable in respect thereof respectively for the Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty-two; and the respective Assessments made under the said Schedules respectively for the said Year ended on the Fifth Day of *April* One thousand eight hundred and sixty-two, except as aforesaid, shall, for the Purposes of this Act, be deemed and taken to be Assessments made for the Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty-two; and the Commissioners executing the Income Tax Acts shall, for each Place within their several and respective Districts, cause Duplicates of the said Assessments so made payable for the said last-mentioned Year to be made out and delivered, together with Warrants for collecting the same, and in *England* the said Commissioners shall appoint such Persons, being Inhabitants of the Place to which the Duplicate shall relate, as they the said Commissioners shall think fit,

to

to be Collectors of the Duties thereby charged, in like Manner as if such Persons had been presented to them by Assessors under the Acts now in force; and such Duties shall be collected, levied, and paid for the said Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty-two, subject nevertheless to be increased in like Manner as the Assessments made for the Year ended on the Fifth Day of *April* One thousand eight hundred and sixty-two, and subject also to be abated or discharged at the End of the Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty-two, for any Cause allowed by the said Acts: Provided that whenever it shall appear that any Property, Profits, or Gains chargeable under this Act have not been charged by the Assessments made for the Year ended on the Fifth Day of *April* One thousand eight hundred and sixty-two, such Property, Profits, and Gains shall be assessed to the Duties granted by this Act under the Provisions of the said several Acts applicable thereto.

Persons intrusted with the Payment of Dividends, &c. since 5th April 1862 and before the passing of this Act, to make Returns thereof.

43. And whereas, since the Fifth Day of *April* now last past, and before the passing of this Act, divers Dividends, Annuities, and Shares of Annuities, and Interest on Loans and on Bonds, Debentures, and other Securities directed by the Acts relating to the Income Tax in force on the said last-mentioned Day to be assessed under Schedules (C.) and (D.) respectively of the said Acts, have become due and payable, and by reason of the Expiration of the said Acts before the passing of this Act have not been assessed and charged with the said Tax; and it is expedient to provide for the Assessment thereof with the Rates and Duties of Income Tax granted by this Act, and for the Collection of the Sums assessed from the Persons respectively to whom such Dividends, Annuities, Shares, and Interest have been paid, or who are entitled thereto, or otherwise, as herein-after mentioned: Be it enacted, That all Persons respectively intrusted with the Payment of any such Dividends, Annuities, Shares, or Interest as aforesaid, or who have paid the same, either as Agent or otherwise, shall, within One Calendar Month next after the passing of this Act, deliver or cause to be delivered to the Commissioners for Special Purposes, at the Head Office of Inland Revenue at *Somerset House* in the City of *Westminster*, an Account in Writing, duly authenticated and signed by such Persons respectively, containing a Description of all such Dividends, Annuities, Shares, and Interest intrusted to them for Payment, which have become due or payable since the Fifth Day of *April* last, and also a true and perfect Account of the Names and Residences of the several Persons to whom the same have become due or payable, and the several Sums which have been so paid to them, or to which they have become entitled respectively, specifying in such Account the Sums (if any) deducted or retained by the Persons intrusted with such Payment as aforesaid

in

in respect of Income Tax, to become chargeable thereon by the Authority of Parliament in this present Session; and the said Commissioners for Special Purposes shall make Assessments thereon respectively, under Schedules (C.) and (D.) respectively of the Acts relating to the Income Tax, of the Rates and Duties of Income Tax granted by this Act; that is to say, they shall make Assessments in respect of so much of such Dividends, Annuities, Shares, or Interest as may not have been actually paid to the Persons entitled thereto, and also in respect of so much thereof as shall have been paid to such Persons, but in respect whereof the Duty chargeable by this Act shall have been retained as aforesaid, in like Manner as if this Act had been in force on the Sixth Day of *April* One thousand eight hundred and sixty-two, and the Duty so assessed shall be paid into the Bank of *England* in manner directed by the said Acts in such Cases; and in respect of so much of the said Dividends, Annuities, Shares, or Interest as shall have been paid to the Persons entitled thereto, the Duty whereon shall not have been deducted, they shall make Assessments on such Persons, and the Duty so assessed as last aforesaid shall be paid to the Receiver General of Inland Revenue by the several Persons who shall have received or are entitled to such Dividends, Annuities, Shares, and Interest respectively; and in default of such Payment the Sums so assessed shall be recoverable from the said last-mentioned Persons, and shall be collected and levied in like Manner as any other Assessments made by the said Commissioners are or may be by Law directed or authorized to be recovered, collected, or levied: Provided always, that if any Sum so assessed shall not be so paid, recovered, or collected by or from any Person chargeable therewith, and such Person shall at any Time hereafter become entitled to any further Payment of the like Dividends, Annuities, Shares, or Interest, the Person intrusted with the Payment thereof as aforesaid shall, on Notice and Requisition from the said Commissioners in that Behalf, deduct and retain from and out of such further Payment any such Sum assessed and remaining unpaid as aforesaid, as well as any further Assessment chargeable in respect of such further Payment of the said Dividends, Shares, Annuities, or Interest; and the Person deducting and retaining any such Sum of Money assessed as aforesaid shall pay the same into the Bank of *England* to the Account of the said Receiver General in like Manner as he is by any Act relating to the Income Tax required or directed to pay over any other Sums of Money deducted or retained by him for Income Tax; and if any Person intrusted with the Payment of, or who hath paid any such Dividends, Annuities, Shares, or Interest as aforesaid, either as Agent or otherwise, shall neglect or refuse to do any Act hereby required or directed to be done or performed by him, he shall forfeit the Sum of One hundred Pounds.

Dividends, &c. due since 5th April 1862 to be assessed by Special Commissioners.

Assessors not to be appointed for Duties under Schedules (A.) and (B.)

44. No Assessors shall be appointed for the Duties payable under the said Schedules (A.) and (B.) of the said Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four: Provided that the Inspectors or Surveyors of Taxes shall act as Assessors in respect of such Duties whenever it shall be necessary; and as regards the Duties which shall be collected under the said Schedules (A.) and (B.) in lieu of the Poundage granted by the One hundred and eighty-third Section of the Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, to be divided between the Assessors and Collectors, there shall be paid a Poundage of Three Halfpence to the Collectors.

Power to appoint more than Two Collectors of Income Tax and Assessed Taxes for each Parish.

45. And whereas, owing to the Increase of Population and in the Value of Property in divers Parishes and Places in *England*, it is necessary for the due and proper Collection of the Income Tax and Assessed Taxes respectively that more than Two Collectors of the said respective Taxes should be appointed for each of such Parishes or Places: Be it enacted, That it shall be lawful for the Commissioners executing the Acts relating to the said respective Taxes in their respective Districts, and they are hereby authorized and required, to appoint such Number of Persons to be Collectors of the several and respective Taxes or any of them in each such Parish or Place as the said Commissioners may deem necessary for the due and proper Collection of the said Taxes respectively, and all such Collectors shall have the same Powers and Authorities, and shall be subject to the like Rules, Regulations, and Penalties, as any Collectors appointed under the Provisions of the Acts now in force.

SCHEDULES.

SCHEDULE (A.)

Containing the RATES and DUTIES of CUSTOMS granted, and the DRAWBACKS allowed on the following ARTICLES, by this ACT.

Duties now charged on Tea, Sugar, &c. continued until 1st July 1863.

The Duties of Customs now charged on the Articles next mentioned shall continue to be levied and charged, on and after the First Day of July One thousand eight hundred and sixty-two until the First Day of July One thousand eight hundred and sixty-three, on Importation into Great Britain and Ireland; that is to say,

		£	s.	d.
Tea (without any Allowance for Draft)	the lb.	0	1	5
SUGAR, and Articles composed thereof, or sweetened therewith; viz:—				
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto	the Cwt.	0	18	4
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined	the Cwt.	0	16	0
Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed	the Cwt.	0	13	10
Brown Muscovado or any other Sugar, not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar	the Cwt.	0	12	8
Cane Juice	the Cwt.	0	10	4
Molasses	the Cwt.	0	5	0
Almonds, Paste of Cherries, dried Comfits, dry Confectionery Ginger, preserved Marmalade Plums, preserved in Sugar Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated	each the lb.	0	0	2

The following Drawbacks on the several Descriptions of Refined Sugar herein-after mentioned shall continue to be allowed on and after the First Day of July One thousand eight hundred and sixty-two until the First Day of

of July One thousand eight hundred and sixty-three, on Exportation from Great Britain and Ireland to Foreign Parts, or on Removal to the Isle of Man for Consumption therein, or on Deposit thereof in any approved Warehouse, upon such Terms and subject to such Regulations as the Commissioners of Customs may direct, for Delivery from such Warehouse as Ship's Stores only, or for the Purpose of sweetening British Spirits in Bond; that is to say,

	£	s.	d.
Upon Refined Sugar, in Loaf, complete or whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or Sugar Candy, or Sugar refined by the Centrifugal Machine, or by any other Process, and not in any way inferior to the Export Standard No. 3 approved by the Lords of the Treasury - - for every Cwt.	0	17	2
Upon such Refined Sugar already described, if pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been there first inspected by the Officers of Customs in Lumps or Loaves, as if for immediate Shipment, and then packed for Exportation in the Presence of such Officers, and at the Expense of the Exporters for every Cwt.	0	17	2
Upon Refined Sugar unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard Sample No. 1 approved by the Lords of the Treasury, and which shall not contain more than 5 per Centum Moisture over and above what the same would contain, if thoroughly dried in the Stove - - - - for every Cwt.	0	16	4
Upon Bastard or Refined Sugar, unstoved, broken in Pieces, or being ground, powdered, or crushed, not in any way inferior to the Export Standard Sample No. 2, approved by the Lords of the Treasury - - for every Cwt.	0	15	1
Upon Bastard or Refined Sugar being inferior in Quality to the said Export Standard Sample No. 2. - for every Cwt.	0	12	8

In lieu of the Duties of Customs now charged on the Articles undermentioned, the following Duties of Customs shall be charged thereon, on Importation into Great Britain and Ireland on and after the Fourth Day of April One thousand eight hundred and sixty-two:

	Containing less than the following Rates of Proof Spirit, verified by Sykes' Hydrometer, viz.,		If imported in Bottles, and containing less than 42 Degrees.
	26 Degrees.	42 Degrees.	
	s. d.	s. d.	s. d.
Wine, Red - - the Gallon -	1 0	2 6	2 6
Ditto, White - - „ -	1 0	2 6	2 6
Lees of such Wine - „ -	1 0	2 6	2 6

And for every Degree of Strength beyond the highest above specified, an additional Duty of Threepence per Gallon.

No

No more than Ten per Cent. of Proof Spirit shall be used in the fortifying of any Wine in Bond; nor shall any Wine be fortified in Bond to a greater Degree of Strength than Forty per Cent. of such Proof Spirit.

In lieu of the Duties of Customs now charged on the Articles undermentioned, the following Duties of Customs shall be charged thereon on Importation into Great Britain and Ireland, from and after the First Day of September One thousand eight hundred and sixty-two, viz.:—

	£	s.	d.
Cards, viz.:			
Playing Cards, the Dozen Packs - - - -	0	3	9

SCHEDULE (B.)

Containing the Duties and Drawback of Excise granted and allowed respectively by this Act.

Duties on Licences to Brewers of Beer for Sale, to be taken out on and after the Eleventh Day of October One thousand eight hundred and sixty-two.

For and upon every Licence to be taken out yearly by any Brewer of Beer for Sale—	£	s.	d.
If the Quantity of Beer brewed by such Brewer within the Year ending the Tenth Day of October next preceding the taking out of such Licence, shall not exceed Twenty Barrels, the Duty of - - - - - -	0	12	6
And if the same shall exceed Twenty Barrels and not exceed Fifty Barrels, the Duty of - - - - -	1	7	6
And if the same shall exceed Fifty Barrels - - -	2	0	0
And if the same shall exceed One hundred Barrels and shall not exceed One thousand Barrels then for every Fifty Barrels, and for any fractional Part or Number of an entire Quantity of Fifty Barrels, over and above the First One hundred Barrels, the additional Duty of -	0	15	0
And if the same shall exceed One thousand Barrels, and shall not exceed Fifty thousand Barrels, then in addition to the Duty chargeable in respect of One thousand Barrels, there shall be charged for every Fifty Barrels, and for any fractional Part or Number of an entire Quantity of Fifty Barrels, over and above One thousand Barrels, the further Duty of - - - - - - - -	0	14	0
And if the same shall exceed Fifty thousand Barrels, then in addition to the Duty chargeable in respect of Fifty thousand Barrels, there shall be charged for every Fifty Barrels, and for any fractional Part or Number of an entire Quantity of Fifty Barrels over and above Fifty thousand Barrels, the further Duty of - - -	0	12	6
And for and upon every Licence to be taken out by any Person who shall first become a Brewer of Beer for Sale, the Duty of - - - - - -	0	12	6

And there shall be charged upon and payable by the said last-mentioned Person in respect of such Licence such further additional Sum as, with the said Duty of Twelve Shillings and Sixpence, shall amount to the Duty chargeable on a Licence in respect of the like Number of Barrels of Beer brewed by him during the Existence of the Licence granted to him; and the said additional Charge shall be paid within Ten Days next after the Expiration of the said Licence.

The Duties aforesaid to be in lieu of the Duties now chargeable on Licences to be taken out by Brewers of Beer for Sale.

	£	s.	d.
On a Victualler's occasional Licence; that is to say,			
For and upon every occasional Licence to be granted to any Person who shall be duly authorized to keep a common Inn, Alehouse, or Victualling House, and licensed to sell therein Beer, Spirits, Wine, or Tobacco, to sell the like Articles for which he shall be so licensed at any such other Place, and for and during such Space or Period of Time not exceeding Three Days as shall be specified in such occasional Licence, the Sum of - - -	0	5	0
Drawback on Beer exported; that is to say,			
For and in respect of every Barrel of Thirty-six Gallons, and so in proportion for any greater Quantity of Beer brewed or made by any entered or licensed Brewer of Beer for Sale in the United Kingdom, which, on or after the Eleventh Day of October One thousand eight hundred and sixty-two shall be exported to Foreign Parts as Merchandise, the Sum of Threepence, in addition to any Drawback now payable by Law on Beer exported.			

SCHEDULE (C.)

Containing the Stamp Duties imposed by this Act.

	£	s.	d.
For and in respect of every Pack of Playing Cards made fit for Sale or Use in the United Kingdom, the Duty of -	0	0	3
For and upon every Licence to be taken out annually by any Person who shall sell Playing Cards in the United Kingdom,			
If he be a Maker of Playing Cards, the Duty of -	1	0	0
If he be not a Maker of Playing Cards, the Duty of -	0	2	6

Upon

Upon and in respect of any Bond, Debenture, or other Security for Money, by whatever Name it shall be called, made in the United Kingdom or elsewhere, by or on behalf of any Foreign or Colonial Government, State, or Company, and bearing Date or signed after the passing of this Act (not being a Bill of Exchange or Promissory Note chargeable as such with Stamp Duty, nor being an Instrument already chargeable with the same Duty as a Bond, or for which a Composition in lieu thereof is payable) which shall be issued, delivered, assigned, transferred, or negotiated within the United Kingdom - - - - The same Stamp Duty as is chargeable on a Bond made in the United Kingdom, for securing the Payment of the like Amount of Money.

Provided that this shall not extend to charge with Stamp Duty any Instrument bonâ fide made and issued at any Place out of the United Kingdom as a Security for the Repayment of Money raised or procured on Loan in Foreign Parts, and not lent or advanced by any Person resident in the United Kingdom, and the Interest whereon shall not be paid within the United Kingdom.

SCHEDULE (D.)

Containing the Rates and Duties of Income Tax granted by this Act.

For One Year commencing on the Sixth Day of April One thousand eight hundred and sixty-two, for and in respect of all Property, Profits, and Gains mentioned or described as chargeable in the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, the following Rates and Duties; that is to say,

For every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains (except those chargeable under Schedule (B.) of the said Act), the Rate or Duty of Ninepence:

And for and in respect of the Occupation of Lands, Tenements, Hereditaments, and Heritages chargeable under Schedule (B.) of the said Act, for every Twenty Shillings of the annual Value thereof,—

In England, the Rate or Duty of Fourpence Halfpenny:

And in Scotland and Ireland respectively, the Rate or Duty of Threepence:

Subject to the Provision contained in the said Act, Sixteenth and Seventeenth Victoria, Chapter Thirty-four, Section Twenty-eight, for the Relief of Persons whose Incomes are under One hundred and fifty Pounds a Year respectively, from so much of the said Duties as shall exceed the Rate of Sixpence for every Twenty Shillings of their respective Profits and Gains, computed as in the said Enactment

Enactment is mentioned, and subject also to the Provision therein contained for the Exemption of Persons whose Incomes from every Source shall be less than One hundred Pounds a Year respectively.

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