ANNO TRICESIMO & TRICESIMO PRIMO

VICTORIÆ REGINÆ.

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An Act to alter certain Duties and to amend the Laws relating to the Inland Revenue.

[12th *August* 1867.]

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:

As to Excise.

Alteration of Excise Duties on Licences to deal in Gold and Silver Plate.

1. In lieu of the Duties now payable in *Great Britain* on Licences to Persons trading in, vending, or selling Gold or Silver Plate, and in *Ireland* on Licences to Persons to sell or make Gold or Silver Plate, there shall from and after the Fifth Day of *July* One thousand eight hundred and sixty-seven be charged and paid the following Excise Duties on Licences to deal in Plate to be taken out yearly in the United Kingdom by the Persons herein-after mentioned; (that is to say,)

By every Person who shall trade in or sell any Article composed wholly or in part of Gold or Silver, in respect of every House, Shop, or other Place in which his Trade or Business shall be carried on—

Where the Gold shall be above Two Pennyweights and under Two Ounces in Weight, or the Silver above Five Penny-

weights and under Thirty Ounces in Weight, the Sum of Two Pounds Six Shillings;

Where the Gold shall be of the Weight of Two Ounces or upwards, or the Silver of the Weight of Thirty Ounces or upwards, the Sum of Five Pounds Fifteen Shillings:

By every Person duly licensed as a Hawker, Pedlar, or Petty Chapman who shall sell in the ordinary Course of his trading as a Hawker, Pedlar, or Petty Chapman any Article composed wholly or in part of Gold or Silver, the same Duties as above mentioned according to the Weight of the Gold or Silver:

By every Pawnbroker who shall trade in or sell any Article composed wholly or in part of Gold or Silver, or who shall take in Pawn, or deliver out of Pawn, any such Article in respect of every House, Shop, or other Place in which his Trade or Business shall be carried on, the Sum of Five Pounds Fifteen Shillings:

By every Refiner of Gold or Silver in respect of every House, Shop, or other Place as aforesaid, the Sum of Five Pounds Fifteen Shillings.

Provisions of former Acts to apply to the Duties on Plate Licences.

2. The Duties granted by this Act on Licences to deal in Plate and the said Licences shall be Excise Duties and Licences, and shall be under the Management of the Commissioners of Inland Revenue, and all the Powers, Provisions, Clauses, Regulations, and Directions contained in or imposed by any Act relating to Excise Duties or Licences, or to Penalties under Excise Acts, and now or hereafter in force, shall respectively be of full Force and Effect with respect to the Duties by this Act granted, and the Licences relating thereto, and to the Penalties hereby imposed, so far as the same are applicable, and shall be observed, applied, and enforced for and in the collecting, securing, and recovering of the said last-mentioned Duties and Penalties hereby granted and imposed respectively, and the granting and Management of the said Licences, and otherwise in relation to the said Duties, Penalties, and Licences, so far as the same shall be consistent with and not superseded by the express Provisions of this Act, as fully and effectually as if the same had been herein repeated and specially enacted with reference to the said last-mentioned Duties, Penalties, and Licences respectively.

Penalty for dealing in Plate without Licence, 50*l.*

3. Every Person who shall do any Act, or carry on any Trade or Business for which a Licence to deal in Plate is required by this Act, without having in force a proper Licence authorizing him so to do, shall for every Offence forfeit the Sum of Fifty Pounds; and in any Proceeding for the Recovery of such Penalty it shall be sufficient to

to allege that the Defendant did deal in Plate without a proper Licence in that Behalf, and it shall not be necessary further or otherwise to describe the Offence.

Plate Licence not necessary for the Sale of Lace, Wire, &c.

4. No Licence to deal in Plate shall be necessary to enable any Person to trade in, or sell, or to take in Pawn, or deliver out of Pawn, Gold or Silver Lace, or Gold or Silver Wire, Thread, or Fringe.

Goods sold for Gold or Silver to be deemed to be so.

5. All Articles sold or offered for Sale, or taken in Pawn or delivered out of Pawn, and alleged to be composed wholly or in part of Gold or Silver, shall, for the Purposes of this Act, be deemed and taken to be composed of Gold and Silver respectively as alleged; and if upon the Hearing of any Information for any Offence against this Act any Question shall arise touching the Quantity of Gold or Silver contained in any Article the Proof of such Quantity shall lie upon the Defendant.

Plate Licences to expire on 5th July in each Year.

6. Every Licence to deal in Plate taken out under this Act shall be dated the Day on which the same shall be granted, and shall expire on the Fifth Day of *July* next after the granting of the same: Provided that every Person who at the Time of the passing of this Act shall be the Holder of a Licence to sell or make Gold or Silver Plate in *Ireland*, expiring on the Fifth Day of *January* in the Year One thousand eight hundred and sixty-eight, shall, if he shall take out a Licence to deal in Plate under this Act at any Time before the First Day of *February* in the same Year, be entitled to have the same upon Payment of One Half the Duty chargeable upon such Licence under this Act.

Repeal of Enactments specified in Schedule A.

7. The several Sections and Parts of Sections of the Acts specified in the Schedule A. to this Act annexed shall be repealed, save as to any Duties due or in arrear, and as to any Penalties incurred on or before the passing of this Act.

Repealing so much of Acts as require Entries to be made by Coffee, Tea, and Tobacco Dealers.

8. So much of any Act as requires a Seller of or Dealer in Coffee, Tea, Cocoa Nuts, or Chocolate to make Entry of any Premises for the keeping or selling the same is hereby repealed, and so much of any Act as requires a Dealer in and Retailer of Tobacco or Snuff to make Entry of any Premises for storing, keeping, or selling of Tobacco or Snuff is also hereby repealed: Provided that where a Manufacturer of Tobacco or Snuff shall be a Dealer therein or Retailer thereof in any Premises adjoining his Manufactory such Premises shall be entered together with the Manufactory.

Section 25 of 6 G. 4. c. 81. to con-

9. Notwithstanding the Enactment contained in the preceding Section, the Provisions of Section Twenty-five of the Act of the Sixth

tinue in force with respect to Tea and Tobacco Dealers.

Sixth of *George* the Fourth, Chapter Eighty-one, shall continue in force, and be deemed to apply to every Person who shall have taken out a Licence to trade in or sell Coffee, Tea, Cocoa Nuts, or Chocolate, or a Licence to deal in or sell Tobacco or Snuff; and in the Construction of the said Section Twenty-five in relation to such Person the Expression "entered Premises" shall be deemed to mean the Premises wherein his Trade or Business is exercised or carried on.

Power to Officers of Excise to examine Coffee, Tea, Tobacco, &c. in possession of Dealers.

10. It shall be lawful for any Officer of Excise at any Time (but if between the Hours of Eleven at Night and Five in the Morning, then in the Presence of a Constable or other lawful Peace Officer,) to enter into the Premises of every Person who shall sell or deal in or who shall have taken out a Licence to sell or deal in Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, or Snuff, and to examine all Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, or Snuff in the Premises of such Person.

Part of Section 5 of 4 & 5 W. 4. c. 51., relating to Entries, repealed.

11. So much of Section Five of the Act passed in the Fourth and Fifth Years of the Reign of King *William* the Fourth, Chapter Fifty-one, as enacts that the Officer of Excise who shall have received such Entry as is in the said Section mentioned shall copy the same into the Book kept and known by the Name of the General Entry Book for the Division or Ride in which the House, Building, Room or Place, Vessel or Utensil described in such Entry shall be intended to be used, and that the Supervisor of the District shall examine and compare the Copy so made in such Book as aforesaid with the original Entry, is hereby repealed, except as to any Entry made before the passing of this Act.

Entries to be kept in a Book, which is to be Evidence in any legal Proceeding.

12. The Commissioners of Inland Revenue shall furnish the Officer of Excise of every Division or Ride with a Book, to be called the General Entry Book of such Division or Ride, and such Officer upon receiving any such Entry as is mentioned in the said Fifth Section of the Act of the Fourth and Fifth of King *William* the Fourth, Chapter Fifty-one, shall forthwith securely affix the same in such Book, and such Officer on his being removed from such Division or Ride shall deliver over such Book, together with the Entries contained therein, to the Officer succeeding him in such Division or Ride; and where upon the Trial of any Indictment, Information, Action, Suit, or Prosecution, or upon any other legal or judicial Proceeding whatsoever, any Question shall be made or shall arise whether any House, Building, Room or Place, Vessel or Utensil of which Entry is required to be made under any Act of Parliament relating to the Revenue of Excise was entered by the Person by whom the same shall have been used, it shall be deemed and taken to be sufficient

Proof

Proof of such Entry if upon the Production by any Officer of Excise of the said General Entry Book of the Division or Ride in which such House, Building, Room or Place, Vessel or Utensil shall have been used, such House, Building, Room or Place, Vessel or Utensil shall be found in any Entry contained in such Book purporting to have been made by any such Person without further Evidence; and if upon the Production of such Book no such House, Building, Room or Place, Vessel or Utensil shall be found in any Entry contained therein, or if found shall appear to have been entered for another or different Purpose than the Purpose for which the same shall be charged or alleged to have been used by such Person, every such House, Building, Room or Place, Vessel or Utensil shall be deemed and taken to be unentered, unless by other Evidence the contrary be made to appear: Provided always, that nothing herein contained shall be deemed to repeal or alter the Provisions of any former Act relating to the Proof of any such Entry as aforesaid made before the passing of this Act.

Sects. 4 & 5 of 1 W. 4. c. 64., relating to Beer Retailers Bonds, repealed.

13. Sections Four and Five of the Act passed in the First Year of the Reign of King *William* the Fourth, Chapter Sixty-four, relating to Bonds to be entered into by Persons requiring Licences to retail Beer under that Act, are hereby repealed.

Sect. 22 of Petty Sessions (Ireland) Act, 1851, not to apply to Penalties under 1 & 2 W. 4. c. 55. as to Illicit Distillation.

14. Whereas the Twenty-second Section of the Petty Sessions (*Ireland*) Act, 1851, contains a Provision that in every Case of summary Jurisdiction where the Justices shall be authorized to award any penal or other Sum they may order that the same shall be paid either forthwith or at such Time as they shall see fit to fix: Be it enacted, That the said Provision shall not extend to any Penalty which shall be awarded for any Offence committed against the Provisions of the Act of the First and Second Years of the Reign of King *William* the Fourth, Chapter Fifty-five, intituled *An Act to consolidate and amend the Laws for suppressing the illicit making of Malt and Distillation of Spirits in* Ireland.

Provisions contained in Sect. 8. of 25 Vict. c. 22. extended to all Brewers.

15. The Provisions contained in the Eighth Section of the Act passed in the Twenty-fifth Year of the Reign of Her present Majesty, Chapter Twenty-two, shall extend to and be applied and put in force in the Case of every Brewer of Beer for Sale, whether he shall have taken out a Licence as a Brewer of Beer for Sale for the First Time or otherwise.

Sect. 19 of 19 & 20 Vict. c. 34. extended to

16. Whereas by the Nineteenth Section of the Act passed in the Nineteenth and Twentieth Years of the Reign of Her Majesty, Chapter Thirty-four, it is enacted, that all Corn or Grain found

roasted Malt in possession of a Brewer.

in the Custody or Possession of any Roaster of Malt or Dealer in roasted Malt, which Corn or Grain shall not have germinated to such a Degree that the Plumule thereof shall have been elongated to the Extent of One Half of the Length of the Grain, shall be deemed to be unmalted Corn or Grain within the Meaning of an Act passed in the Second Session of Parliament holden in the Fifth Year of Her Majesty's Reign, Chapter Thirty: Be it enacted, That all roasted Corn or Grain found in the Custody or Possession of any Brewer of Beer for Sale which shall not have germinated to the Degree aforesaid, subject as in the recited Enactment is expressly provided, shall be deemed to be unmalted Corn or Grain within the Meaning of the Seventeenth Section of an Act passed in the First Year of the Reign of His late Majesty King *William* the Fourth, Chapter Fifty-one; and that all Corn or Grain, whether roasted or unroasted, found in the Custody or Possession of any Roaster of Malt which shall not have been perfectly dried upon the Kiln at the Malthouse at which the same shall have been steeped to be made into Malt, shall also be deemed to be unmalted Corn or Grain within the Meaning of the said Act of the Second Session of Parliament holden in the Fifth Year of Her Majesty's Reign.

Undried Malt in possession of a Malt Roaster to be deemed unmalted Grain.

Penalty upon unlicensed Persons (not being Travellers for licensed Persons) soliciting Orders for Spirits, Wine, &c.

17. If any Person shall solicit, take, or receive any Order for Spirits, Wine, or other Article, for the dealing in, retailing, or selling whereof an Excise Licence is by Law required, without having in force a proper Excise Licence authorizing him so to do, he shall forfeit the Penalty imposed by Law upon a Person dealing in, retailing, or selling such Article without having an Excise Licence in force authorizing him so to do; and in any Case in which the Place of Business or Residence of the Offender shall not be known to the Officer of Excise who shall exhibit any Information for the Recovery of such Penalty as aforesaid, or, if known, shall be out of the United Kingdom, it shall be sufficient Service of the Notice and Summons required to be given to a Defendant by any Law of Excise if the same be left at the House or Place where the Offender shall have solicited, taken, or received any such Order as aforesaid, addressed to such Offender: Provided always, that nothing herein contained shall be deemed to apply to the Sale of any Spirits or Foreign Wine while the same shall be and remain in the Warehouse or Warehouses in which the same shall have been deposited, lodged, or secured according to Law, before Payment of Duty upon the Importation thereof, where such Spirits or Foreign Wine shall be sold in a Quantity not less than One hundred Gallons at One Time, or to impose a Penalty upon a *bonâ fide* Traveller taking Orders for Goods which his Employer is duly licensed to deal in or sell.

18. After

Reduction of Duty on Licences to Retailers of Methylated Spirit.

18. After the First Day of *October* in the Year of our Lord One thousand eight hundred and sixty-seven the annual Duty payable upon a Licence to be taken out by a Retailer of Methylated Spirit under the Provisions contained in the Act passed in the Twenty-fourth and Twenty-fifth Years of Her Majesty's Reign, Chapter Ninety-one, shall be the Sum of Ten Shillings.

Lime and Magnesia in Snuff not to exceed certain Proportions.

19. Whereas by an Act passed in the Fifth and Sixth Years of Her Majesty's Reign, Chapter Ninety-three, Lime Water is permitted to be used in the Manufacture of *Welsh* and *Irish* Snuff, and it is expedient to limit the Quantity of Lime that may be used in such Manufacture: Be it enacted, That if any Person being a Manufacturer of, Dealer in, or Retailer of Tobacco or Snuff shall have in his Custody or Possession any Snuff in which on Examination thereof there shall be found to be any Quantity of the Oxides of Calcium and Magnesium, or of either of such Oxides, exceeding by One *per Centum* the Proportion of the Quantity of such Oxides contained in the Tobacco or Tobacco Stalks or Returns of Tobacco from which such Snuff shall have been manufactured or shall be in course of Manufacture, or if any such Person shall have in his Custody or Possession any Snuff in which on Examination thereof there shall be found any Quantity of the said Oxides, or of either of them, exceeding the Proportion of Thirteen Pounds Weight of such Oxides in every Hundred Pounds Weight of such Snuff, he shall forfeit Two hundred Pounds and also the said Snuff: Provided that any Sample of Snuff, Tobacco, or Tobacco Stalks or Returns of Tobacco which shall be examined for the Purpose of ascertaining the Quantity of the said Oxides contained therein shall first be dried at a Temperature of Two hundred and twelve Degrees as denoted by *Fahrenheit*'s Thermometer; and for the Purposes of this Section the Term "Snuff" shall include all Snuff and all Tobacco, Tobacco Stalks and Returns of Tobacco, which shall be in course of Manufacture into Snuff.

As to Stamps.

Stamp Duties granted on certain Documents.

20. From and after the passing of this Act the following Documents shall be charged with the Stamp Duty of One Penny; that is to say,

Letters of Allotment.

Letter of Allotment of any Share of any Company or proposed Company, or in respect of any Loan raised or proposed to be raised by any such Company, or Letter of Allotment issued or delivered in the United Kingdom of any Share of any Foreign or Colonial Company or proposed Company, or in respect of any Loan raised or proposed to be raised by or on behalf of any

any Foreign or Colonial Government, State, Company, or Corporation; and the Term "Letter of Allotment" herein-before used shall include Letter of Renunciation or other Document having the Effect of a Letter of Allotment in favour of any Person:

Scrip Certificates. Scrip Certificate or other Document entitling any Person to become the Proprietor of any Share of any Company or proposed Company, or Scrip Certificate or other Document issued or delivered in the United Kingdom entitling any Person to become the Proprietor of any Share of any Foreign or Colonial Company or proposed Company:

Scrip. Scrip or other Document denoting or intended to denote the Right of any Person as a Subscriber in respect of any Loan raised or proposed to be raised by any Company, or any Scrip or other Document issued or delivered in the United Kingdom denoting or intended to denote the Right of any Person as a Subscriber in respect of any Loan raised or proposed to be raised by or on behalf of any Foreign or Colonial Government, State, Company, or Corporation.

Penalty for signing, &c. Documents chargeable with Duty before stamped.

21. If any Person shall sign, grant, issue, or deliver any Document chargeable with Stamp Duty under the Provisions of the Section lastly herein-before contained, before the same shall be duly stamped for denoting the said Duty, he shall forfeit the Sum of Twenty Pounds.

Section 8 of 16 & 17 Vict. c. 63. repealed.

22. Section Eight of the Act of the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Sixty-three, is hereby repealed.

Stamp Duties on Transfer of certain Bonds.

23. The Stamp Duties chargeable under an Act passed in the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Ninety-seven, on the Transfer or Assignment, Disposition or Assignation of Bonds shall cease and determine, and from and after the passing of this Act there shall be charged and paid for and upon every Transfer or Assignment, Disposition or Assignation of any Bond given as a Security for the Payment or Repayment of Money, or for the Transfer or Retransfer of any Share in any of the Stocks or Funds mentioned in the Schedule to the said Act, and of any Bond, Debenture, or other Security charged with Stamp Duty by an Act passed in the Twenty-fifth Year of Her Majesty's Reign, Chapter Twenty-two, the following Stamp Duties; (that is to say,) for every full Sum of One hundred Pounds, and also for any fractional Part of One hundred Pounds, thereby transferred, assigned,

or

or disponed of the Amount or Value of the Principal Money or Stock secured by such Bond, Debenture, or other Security, or of the Penalty of the Bond in respect whereof the same is charged with Duty, as the Case may be, the Duty of Sixpence: Provided always, that in the Case of a Bond charged with the fixed maximum Duty of One Pound or One Pound Fifteen Shillings no Transfer, Assignment, Disposition, or Assignation thereof hereby charged shall be chargeable under this Act with more than the Amount of such fixed maximum Duty.

Certain Licences granted by Ecclesiastical Authority not chargeable with Stamp Duty.

24. No Stamp Duty shall be chargeable for or upon any Licence to be granted by any Archbishop, Bishop, Chancellor, or other Ordinary in *England* or *Ireland*, or by any Presbytery or other Ecclesiastical Power in *Scotland*, for the Purpose of authorizing or enabling any Person to preach or exercise any other Spiritual Function, such Licence not being a Licence to hold the Office of Lecturer, Reader, or Chaplain, and there being no Salary or Emolument for, or attached to, the Exercise of the Function for which such Licence may be granted.

As to Taxes.

As to Exemption of Trade Premises from Inhabited House Duty.

25. From and after the Fifth Day of *April* One thousand eight hundred and sixty-seven, in order to entitle the Occupier of any Tenement or Building, or Part of a Tenement or Building, to Exemption from Inhabited House Duties on the Ground of such Premises being occupied as a House for the Purposes of Trade only, or as a Warehouse for the sole Purpose of lodging Goods, Wares, or Merchandise therein, or as a Shop or Counting-house, or being used as Offices or Counting-house, it shall not be necessary to prove, nor shall Proof be required, that such Occupier resides in a separate and distinct Dwelling House or Part of a Dwelling House charged with the said Duties.

Extending Time for hearing Appeals.

26. From and after the passing of this Act it shall be lawful for the Commissioners executing the several Acts relating to the Duties of Assessed Taxes to hear and determine Appeals against Charges certified under the said Acts at any Time within Twenty-one Days after the Close of the Year to which such Charges relate.

SCHEDULE A., containing the Enactments repealed by Section 7. of this Act.

Act.	Subject.	Extent of Repeal.
31 Geo. 2. c. 32.	For granting a Duty on Licences to be taken out by all Persons dealing in Gold or Silver Plate, &c. &c.	Sections 2, 3, 4, 6, 7, 10, 11, 12, 13.
32 Geo. 2. c. 24.	To amend the Law relating to Licences to deal in Gold and Silver Plate.	Sections 1, 2, 3, 4, 5, 6, 7, 8.
59 Geo. 3. c. 32.	To continue an Act granting additional Duties of Excise.	Section 3.
6 Geo. 4. c. 118.	To transfer Collection of Plate Licences from Commissioners of Excise to Commissioners of Stamps.	So much of Section 1 as relates to Licences to Persons to sell or make Gold or Silver Plate in Ireland.—Sections 2, 3.
9 Geo. 4. c. 49.	To amend the Laws relating to Licences to Dealers in Gold and Silver Plate, &c. &c.	So much of Section 12 as relates to Licences to deal in Plate.
5 & 6 Vict. c. 82.	To assimilate the Stamp Duties in Great Britain and Ireland, &c. &c.	So much of Section 2 as relates to Licences to Persons to sell or make Gold or Silver Plate in Ireland.

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